



10th

DAY OF SEPTEMBER 2020

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ENGR. PROF. BABAGANA UMARA ZULUM MNI, FNSE
GOVERNOR
BORNO STATE OF NIGERIA

**Borno State Internal Revenue Service (Re-establishment,
Harmonization and Administration) Law, 2020**

**A Law to provide for the Re-establishment, Harmonization of the
Revenue Sources, Codification, Administration and Collection of
Revenue by the Borno State Internal Revenue Service and for Other
Matters Connected therewith Law, 2020.**

Be it **ENACTED** by the Borno State House of Assembly as follows: –

PART I—PRELIMINARY PROVISIONS

*Citation and
commencement*

1. (1) This Law may be cited as the Borno State Internal Revenue Service (Re-Establishment, Harmonization and Administration) Law, 2020.

- (2) This Law shall come into operation on the...^{10th} day of...September...2020.

Interpretation

2. In this Law, unless the context otherwise requires –

"Assessable Income" means chargeable income on which tax is computed;

"Appraise" means to determine the market value of real property either by entry thereon and inspection thereof or by use of an adjustment multiplier;

"Authorized officer" means any person employed in the

service or, for the time being, performing duties in relation to tax which has been specifically authorized by the Board or the Chairman to perform or carry out specific function under this Law;

“Back duty” means an amount of tax that should have been paid in previous year(s) but was not assessed because the taxpayer failed to disclose full income details;

“Board” means the governing body of the Borno State Internal Revenue Service;

“Book” includes any register, document or other record of information and any account or accounting record however compiled, recorded or stored, whether in written or printed form or micro film, digital magnetic or electronic form or otherwise and all types of information stored on computers and any other similar equipment;

“Direct Assessment” means direct imposition of personal income tax on individuals on self employment by the service.

“Executive Chairman” means the Chairman of the Service appointed pursuant to this Law;

“Chargeable income” includes the total income of any person or body corporate on which tax is charged;

“Consultants” includes tax practitioners, accountants, legal practitioners or any other recognized professionals that have been certified by their relevant professional bodies in Nigeria;

"Court" means the High Court of Borno State and other Courts designated by the Chief Judge of Borno State to adjudicate on any tax matter within the ambit of this Law;

"Demand Notice" means a tax demand notice for the payment of any tax collectible by the Borno State Internal Revenue Service/Board;

"Delegation" means power and authority given to the service or any organ or agency of Government of Borno State;

"Document" means any record of information supporting accounts and accounting records including reports or correspondences or memorandum or minutes of meeting, however compiled, recorded or stored, whether in written or in printed form or micro-film digital, magnetic electronic or optical form or otherwise and all types of information stored in a computer and any other similar equipment;

"Gazette" means the Borno State Government Official Gazette;

"Governor" means the Governor of Borno State of Nigeria

"Government" means the Government of Borno State and includes all the Local Government Councils.

"Integrated Tax Administration System (ITAS)" means a package, complex business suite designed to integrate taxation, administration, processes, and functions in a real time environment.

"Land Use Charge" includes property tax, ground rent, tenement and fees, charges, and other rates payable on land

transactions in the State;

"Member" means a member of the Board appointed under this Law and includes the Chairman;

"Non-profit organization" means a corporate or an incorporated body carrying on an activity the main purpose of which is a purpose other than the making of a profit;

"Pay as you earn" means administration of the imposition of personal income tax on individual employee through their employers.

"Person" means any company or association, body of persons, whether incorporated or not; a partnership or firm;

"Personal income tax" means a tax imposed on individuals, communities, families, executors and trustees.

"Personal Income Tax Law" means Personal Income Tax of the State and any amendment or legislation which thereafter amend and or replace same;

"Officer" means any person employed in the Internal Revenue Service;

"Private Dwelling" means any building or part of a building occupied as residential accommodation (including any garage, shed and other building used in connection therewith)

"Property Tax" means premium, taxes and rates levied on real property within designated areas in the state;

"Real Property" includes:

- a) land including land covered by water;
- b) land and any building or structure situated thereon, including machinery, installations, and equipment affixed to a building and contributing to the utility of the building and where a building is erected on land under lease, license or permit, that building may, for the purposes of this Law, be treated as real property separate from the land;
- c) a mobile home
- d) a bulk storage tank, and any supply pipelines connected therewith and
- e) any wire, cable, pipe, tower, installation, equipment, or thing, or structure other than building, forming part of a television or radio broadcasting, transmission or system including a cable television system, telephone, electric light, telegraph or telecommunications system or any electric power distribution system;

“Capital gain” means capital gain as defined in Capital Gain Tax Act (Cap P8Laws of the Federation, 2004)

“Defaulter” means any person who has not fully paid any tax, rate, fee or other money’s which in the opinion of the Board and Court he is liable to pay under or pursuant to this Law or any other Law;

“Real Property” does not include;

- a) crops growing in or on land;

- b) all that part of a mine below the surface of the ground;
- c) land used as a public right of way;

"Regulation" means regulations issued by the Board pursuant to this Law;

"Residence" means any building or part of a building occupied as residential accommodation (including any garage shed and other building used in connection therewith);

"Revenue" includes taxes, fines, fees, levies, licenses, rent and rates accruable to the Government and any other item that may be designated by the Government from time to time and approved by the State House of Assembly as accruable to the Government"

"Service" means the operational arm of the Board established under this Law;

"Special Purpose Tax officer" refers to designated Tax Officers for the purpose of tax investigation and tax enforcement;

"Tangible personal property" means personal property that can be seen, weighed, measured, felt, or otherwise perceived by the senses, but does not include a document or other perceptible object that constitutes evidence of a valuable interest, claim, or right and has negligible or no intrinsic value,

"Tax" includes any duty, levy or revenue accruable to the Government;

"Taxable person" includes any individual or body of individuals, firm, partnership, family, corporations, sole trustee,

or executor or a person who carries out an economic activity in a place, a person exploiting tangible or intangible property for the purposes of obtaining income by way of trade or business or person or agency of government acting in that capacity;

"Tax liability" means the total amount of tax debts owed by an individual, corporation or other entity to a taxing authority.

"State" means Borno State of Nigeria;

"Withholding tax" means administration of the imposition of personal income tax on individuals or enterprises, contracts, rents, dividends and commission income through source deductions.

"Year of Assessment" means a period between January and December, of the year or such other period for which tax is computed.

"Local Government Areas" means and include all the 27 local Governments of the State.

"State Counsel" means a Counsel in the Office of the Attorney General's Chambers;

"Technical Director" means a Director of the Board who possesses requisite training and qualification in tax administration and other professional fields.

Object of this Law

3. The object of this Law is the harmonization, codification, and consolidation of the tax laws of Borno State and for the administration, proper assessment, collection and accountability of revenues due to the State and Local Government Councils in the State by the Service and to establish the relevant

administrative structures and for related purposes.

- Application of this Law* 4. This Law applies to all arms of Borno State Government, including all Ministries, Departments and Agencies as well as Local Governments of Borno State
- Law to prevail in certain matters* 5. This Law shall prevail in the case of any inconsistency between this Law and any other State law on charging and collection of revenue in the State.

PART II—ESTABLISHMENT OF THE BORNO STATE INTERNAL REVENUE SERVICE AND ITS MANAGEMENT BOARD

- Establishment of the Borno State Internal Revenue Service* 6. (1) There shall be established for the State, an Internal Revenue Service to be known as "The Borno State Internal Revenue Service (in this Law referred to as "The Service")
- (2) The Service: -
- a) Shall be a body corporate with perpetual succession and common seal;
 - b) May sue or be sued in its corporate name; and
 - c) May acquire or hold, and dispose any property, moveable or immovable, for the purpose of carrying out any of its functions under this Law.
- (3) The Service shall-
- a) be autonomous in the day-to-day running of its technical, professional and administrative affairs; and
 - b) Have such powers and duties as are conferred on it by this Law or any other enactment or law.

Objects of the Service

7. (1) The object of the Service shall be to control, administer, and account for all taxes, levies, rates and other charges specified in the **SCHEDULES** to this Law or other law made or to be made from time to time by the State House of Assembly and other regulations made there under by the Government of the State.

- (2) Notwithstanding the provision of subsection (1) of this section, the **SCHEDULES** to this Law may be reviewed, from time to time, by the Governor by Order published in the State Gazette.

Appointment and Composition of the Governing Board

8. (1) There is established a Governing Body (in this Law referred to as the "Board") which shall exercise overall supervision of the functions of the Internal Revenue Service as specified in this Law.

- (2) Members of the Board shall be appointed by the Governor, subject to the confirmation by the Borno State House of Assembly.

- (3) The Board shall consist of-

- a) The Executive Chairman of the Service appointed under section 19 of this Law who shall be the Chairman of the Board;
 - b) All the Technical Directors of the Service
 - c) A representative not below the rank of a Director from the followings: -
 - (i). Ministry of Finance, Budget and Planning;
 - (ii). Ministry of Justice;
 - (iii). Ministry Trade, Investment and Tourism;
 - (d) Three Chairmen from among the Chairmen of the Local Governments in the State, one from each Senatorial District, to be appointed by the Governor; and
 - (e) Three persons, at least one shall be female, with relevant qualifications and expertise in matters of taxation, one from each Senatorial District, to be appointed by the Governor.
- (4) The Members of the Board, other than the Executive Chairman, shall be part-time members.

*Tenure of Office
for Board
Members*

9. The Executive Chairman and other Members of the Board, other than Ex-Officio Members, shall each hold office for a term of four (4) years subject to renewal by the Governor for one more term.

*Remuneration of
Board Members*

10. (1) The Chairman of the Service shall be paid such emoluments, allowances and benefits as prescribed by the Revenue & Fiscal Allocation Commission and approved by the State House of Assembly.
(2) Members of the Board shall be paid such emoluments, allowances and benefits as the Governor may, from time to time determine.

*Removal from
Office*

11. (1) Notwithstanding the provisions of Section 10 of this Law, a member of the Board shall cease to hold office if -
- (a) he resigns his appointment as a member of the Board by notice under his hand addressed to the Governor;
 - (b) he is adjudged to be of unsound mind;
 - (c) he becomes bankrupt or makes a compromise with his creditors;
 - (d) he is convicted of a felony or any offence involving dishonesty or corruption;
 - (e) he becomes incapable of carrying out the functions of his office arising from either infirmity of the mind or body;
 - (f) he has been found, upon facts available to the Board, to have committed acts of gross misconduct in relation to his duties as a member of the Board and the Governor Certifies and or ratified his removal upon an address from the Board.
 - (g) in the case of a person possessing a professional

- qualification, he is disqualified by a competent authority; or
- (h) In the case of a person who became a member by virtue of the office he occupies, he ceases to hold such office.
- (2) If any member of the Board ceases to hold office under this Law, before the expiration of the term for which he is appointed, another person shall be so appointed to the Board in the place of such person and the new member of the Board shall there upon complete the remaining term.

PART III— POWERS AND FUNCTIONS OF THE BOARD AND THE SERVICE

Functions of the Board

12. (1) The Board shall -
- (a) provide the general policy guidelines and superintend the general operation of the Internal Revenue Service in relation to the execution of its functions under this Law;
 - (b) review and approve the strategic plans and budget of the Service for the approval of the Commissioner responsible for Finance matters;
 - (c) collaborate, where appropriate, with the Joint Tax Board on tax Policy and matters related thereto, tax reform, tax legislation and exemptions as may be required from time to time;
 - (d) oversee the effective and optimum collection of all revenues, including the taxes, levies, rates, and penalties due to the State Government under and as specified in the **Schedules** to this Law and under any other law;
 - (e) issue such regulations, orders and guidelines as may be

recommended to it by the Service and considered to be necessary for the implementation of the tax policy of the State;

- (f) meet at least once in three months;
- (g) responsible for the planning and preparation of the annual estimate of the internally generated revenue of the State for the purposes of the preparation of the State Budget;
- (h) generally controlling the management of the Service on matters of policy in line with this Law;
- (i) be autonomous in the day to day running of the technical, professional, and administrative affairs of the service;
- (j) redeploy staff of the Service where necessary in consultation with the Head of Service;
- (k) employ and determine the terms and conditions of service, including disciplinary measures, for the staff of the Service;
- (l) employ, promote, discipline, terminate and retire its staff; and
- (m) in addition to employees of the Service, the Board may engage the assistance of experts and/or request the assistance of officers of public bodies within the civil service framework;
- (n) do such other things which in its opinion, are necessary to ensure the efficient performance of the function of the Board under this Law.

Powers of the Board

13. (1) The Board has power to do such things as it considers necessary to ensure the efficient and effective performance of its functions under this Law.
- (2) Without limiting the powers and responsibilities of the Executive Chairman under this Law, the Board may issue

directives that are necessary for the administration and implementation of this Law.

(3)

*Functions of
the Service*

14. (1) The Service shall have powers to –
- (a) subject to such conditions as may be approved by the Board, appoint and employ practicing tax practitioners or chartered accountants as well as professional firms for such purposes as the Service may deem necessary for the effective execution of its functions and for carrying into effect the purpose of this Law, except for the assessment and collection of any taxes or revenues of the State;
 - (b) assess all persons chargeable with any tax payable within the State;
 - (c) collect, recover and pay to the designated account any tax, levy or other revenue howsoever established due to the State under this Law or any other enactment;
 - (d) ensure the centralization of all revenue accounts into the Treasury Single Account (TSA) for proper management and accountability;
 - (e) administer all taxes, levies and any other revenue including those accruing to the Local Governments as may be consented in a memorandum of understanding;
 - (f) issue guidelines and directives to revenue generating Ministries, Departments, and Agencies on procedures, processes, and compliances with the provisions of this Law and policy directives on revenue;
 - (g) account for and enforce the payment of any taxes due to the State;
 - (h) in collaboration with the relevant agencies, review the tax regime and promote the application of tax revenues to stimulate economic activities and development;
 - (i) ensure the proper administration of all sources of

revenue in the State as enumerated in the Schedules to this Law or any other enactment of the State;

- (j) issue Tax Identification Number (TIN) to every taxable person and/or taxable activities in the State;
- (k) maintain a database of statistics, records and reports on persons, organizations, proceeds, properties documents or other items of assets relating to tax waivers, fraud or evasion;
- (l) collate and keep under review all policies of the State relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;
- (m) establish and maintain a system for monitoring dynamics, identify suspicious transactions and persons involved;
- (n) collaborate and facilitate a rapid exchange of scientific and technical information with relevant national or international agencies or bodies on tax matters;
- (o) provide and maintain access to up-to-date adequate data and information on all taxable persons, corporations and real property for the purpose of efficient effective and correct tax administration which will prevent tax invasion and fraud;
- (p) undertake and support research on similar measures with a view to stimulating economic development and determining the manifestation extent, magnitude and effects of tax fraud, evasion and other matters that affect effective tax administration and make recommendations to the government on appropriate intervention and preventive measures;
- (q) Establish and maintain a robust and integrated tax administration system that leverages the pervasiveness of information and communications technology to ensure efficient and effective tax administration in the State.

- (r) _carryout and sustain public awareness and enlightenment campaigns, complains on the benefits of tax compliance within the state;
- (s) _in collaboration with the relevant Law enforcement agencies carry out the examination and investigation with a view to enforcing compliance with the provisions of this Law;
- (t) _except as may be provided under any other Revenue Law, receive from the designated collecting banks at the end of each month all revenues generated by Ministries, Departments and Agencies in the State; and
- (u) Carryout such other activities as are necessary or expedient for the full discharge of all or any of the functions prescribed under this Law.

(2) Receive returns and reports from Ministries, Departments and Agencies in the State at the end of each month, of revenues paid into designated collecting banks on behalf of the State for purposes of reconciliation.

*Power to
enforce Tax
Laws*

15. (1) The Service shall have power to –
- (a) administer any law on taxation in the State;
 - (b) enforce payment of taxes as may be due to the Government or any of its agencies;
 - (c) adopt measures to identify, trace, freeze, confiscate or seize proceeds derived from tax fraud or evasion; and
 - (d) Exercise such other powers as are necessary or expedient for the full discharge of all or any of its functions under this Law.
- (2) The Service may, with the approval of the Board, by notice in the State Gazette or in writing authorize any person within or outside Nigeria to –
- (a) perform or exercise on behalf of the Service, any function, duty or power conferred on the Service except for the assessment and collection of taxes and

revenue; and

- (b) receive any notice or other document to be given or delivered to or in consequence of this Law or other rules, regulations or orders made under this Law.
- (3) Whenever the Service considers it necessary with respect to any revenue due to the State, it-
 - (a) may acquire, hold and dispose of any property taken as security for or in satisfaction of the sum due or of any judgment debt due in respect of any revenue; and
 - (b) shall account for any property and the proceeds of sale of the property in such manner as may be prescribed by the Board.
- (4) Notwithstanding the provision of any other Law in the State, the Service shall have sole and exclusive powers to control, administer, impose and collect the different taxes, levies and all Revenue within the State as provided in this Law.
- (5) In carrying out the provision of this Law, all taxes, levies, fees and rates collectible by Local Governments and all Ministries, Departments and Agencies are vested in the Service.
- (6) The Service may from time to time, specify the form of returns, claims, statements and notices necessary for the due administration of the powers conferred on it by this Law.

*Power to
Waive Taxes*

- 16. (1) Except as may be prescribed by the State House of Assembly, no tax, levy or revenue established and payable under any law of the State shall be waived.
- (2) Without prejudice to sub section (1), the Chairman may waive penalties and interest for late payment of taxes.

*Remuneration
for Facilitating
Compliance
with Revenue
Laws*

17. (1) Unless expressly provided for in this Law, a person shall not be entitled to remuneration or reimbursement of expenses from the Service for facilitating compliance with the provisions of this Law.
- (2) Subsection (1) does not apply to the remuneration of -
- (a) a tax collection or enforcement officer, or
 - (b) an expert or other public officer that is assisting the Service in the performance of its functions as determined in accordance with this Law or otherwise by the Governor or the State House of Assembly.
- (3) Regulations may provide for rewards payable to persons -
- (a) assisting in the recovery of tax; or
 - (b) assisting with respect to discovery of an offence committed under this Law, the conviction of an offender or the com-pounding of an offence.

PART IV— MANAGEMENT AND STAFF OF THE SERVICE

*Executive
Chairman of the
Service*

18. (1) There shall be for the Service an Executive Chairman who shall have cognate experience and skills in accountancy, economics, taxation, law or related fields and shall –
- (a) be appointed from among the Technical Directors of the Service;
 - (b) be appointed by the Governor;
 - (c) be the Chief Executive and accounting officer of the Service;
 - (d) be a person of proven integrity and belongs to a relevant and recognized professional body;
 - (e) be a person knowledgeable and experienced in tax matters with a minimum of 20 years of experience in public sector financial management or accounting or taxation or economics;

- (f) be responsible for the execution of the policy and the day-to-day administration of the affairs of the Service; and
 - (g) Hold office on such terms and conditions as may be specified in this Law and in his/her letter of appointment.
- (2) The Executive Chairman shall-
- (a) be responsible for keeping proper accounting records, in accordance with standard accounting practice and financial regulations of the State in respect of all-
 - (i). revenue and expenditure of the Service,
 - (ii). the assets, liabilities and other financial transactions of the Service, and
 - (iii). other revenues collected by the Service, including income on investments;
 - (b) prepare an annual report, including financial statements, in accordance with International Public Sector Accounting Standards and other accounting principles and standards adopted by the State;
 - (c) render monthly returns of revenue outturns, cost of collection, and reconciliations to the Accountant General; and
 - (d) ensure that the available accounting records of the Service are adequate, in line with financial regulations and prepared by qualified personnel who must belong to a recognized professional body.

*Appointment and
duties of
Secretary to the
Board and other
staff of the
Service*

19. (1) There is hereby established the office of the Secretary to the Board who shall be appointed by the Board from within the Service.
- (2) The Secretary shall be a person not below the rank of Grade Level (GL) 14 with cognate experience;
- (3) Subject to the provisions of this section, the Board may appoint for the Service such other persons to be employees of the Service in positions created by the Board and on such terms and conditions as shall be laid down by the Board.
- (4) If the Board considers that any vacancy in

the Service should be filled by a person holding office in the Civil Service of the State, it shall liaise with the Ministry of Finance or the Head of Service to get the deployment of such officer.

(5) Subject to such conditions as may be approved by the Board, appoint and employ practicing tax practitioners or chartered accountants as well as professional firms for such purposes as the Service considers necessary for the effective execution of its functions and for carrying into effect the purposes of this Law, except for the assessment and collection of taxes or revenues for the State;

*Functions of the
Secretary of the
Board*

20. (1) The Secretary shall perform the following functions –
- (a) at the instance of the Chairman, issue notices of meetings of the Board;
 - (b) in the event, the Chairman declines to call a quarterly meeting of the Board, where there is cogent need for that meeting, two-third members of the Board shall call such a meeting;
 - (c) keep records of the proceedings of the Board;
 - (d) receive all correspondences of the Board;
 - (e) perform all administrative duties of the Board;
 - (f) keep all records of the Board; and
 - (g) carry out such duties as the Chairman of the Board may, from time to time, direct.

Staff Regulations

21. (1) Subject to the provisions of this Law, the Board may make staff regulations relating generally to the conditions of service of the staff and, in particular, the regulations may provide for–
- (a) the appointment, promotion, termination, dismissal and disciplinary control of staff or employees of the Service; and
 - (b) appeals by staff or employees against dismissal or other disciplinary measures.
- (2) Until regulations are made under subsection (1) of this section, any instrument relating to conditions of service in the public service of

the State shall be applicable, with such modifications as may be necessary, to the employees of the Service.

- (3) The staff regulations made under subsection (1) of this section shall not have effect until approved by the Governor and published in the State Gazette but the Service shall cause a notice of the staff regulations to be issued to all affected staff in such manner as the Service may, from time to time, determine.

PART V— TAXPAYERS IDENTIFICATION AND REGISTRATION

Taxpayer Identification

22. (1) For the purpose of identification of taxpayers and promoting tax compliance, the Executive Chairman, shall maintain a system of -
- (a) Taxpayer unique identification numbers;
 - (b) Taxpayer web-portal accounts; and
 - (b) Tax clearance certificates.
- (2) The Service may, by legislative instrument of the State House of Assembly, make Regulations and/or Guidelines to provide for -
- (a) the integration of the taxpayer unique identification number system with a common numbering system for identification of persons by other public bodies;
 - (b) the coordinated joint administration of the taxpayer unique identification number or common numbering system by the Service and other public bodies; and
 - (c) The delegation to a public body of the power conferred on the Executive Chairman with respect to the taxpayer unique identification number system.
- (3) A person shall, for the purpose of subsection (2), submit to the relevant Government institution the taxpayer unique identification number or tax clearance certificate of that person as applicable.

- (4) A person who -
 - (a) is not the holder of a taxpayer unique identification number or a tax clearance certificate, or
 - (b) has not been issued with a particular taxpayer identification number

Shall not represent to another person, including a tax officer, that that person has a taxpayer unique identification number or a tax clearance certificate.

Registration of Taxpayers

- 23. (1) Every taxable person who, pursuant to any enactment, is liable to pay taxes or to do any act, matter or thing in relation hereto, shall apply in the prescribed form and manner to the Service.
- (2) The Executive Chairman- Internal Revenue Service may require a person to apply for a taxpayer unique identification number within a specified period of time.
- (3) Notwithstanding subsection (1), a person who is holds a unique taxpayer identification number shall not apply for another taxpayer identification number.
- (4) An application for a taxpayer identification number shall be -
 - (a) in the prescribed form;
 - (b) accompanied by the prescribed documentary evidence of the identity of the applicant;
 - (c) filed in the prescribed manner; and
 - (d) Involve capturing of the applicant's biometric data attributes.
- (5) Where the Executive Chairman – Internal Revenue Service deems it necessary, may require an applicant for registration to revalidate the information associated with his/her taxpayer identification number and the applicant may be required to furnish such additional information as the Service may specify.
- (6) A person who has applied for a taxpayer identification number but has not been issued with a taxpayer identification number shall notify the Executive Chairman in writing immediately of any changes in the details referred to in the application.
- (7) The Service shall, on receipt of an application under

subsection (2), register the taxpayer and assign a registration number to that taxpayer and associate that number with the web-portal account of the taxpayer.

(8) Every taxpayer who transacts with the Service on any matter pertaining to taxes shall, for the purposes of that transaction, shall supply the registration number assigned to that taxpayer and the registration number of any other person in respect of whom he has an obligation to withhold taxes in relation to that transaction.

(9) Notwithstanding subsection (1), where –

(a) a taxpayer has not applied for registration under this Part; and

(b) the Service is in possession of the information required for registration of that taxpayer, the Service shall register that taxpayer and shall notify that taxpayer in writing of such registration and of the registration number assigned.

(10) Where the Executive Chairman refuses an application for a taxpayer identification number, the Executive Chairman shall serve the applicant with written notice of refusal and reasons for the refusal within fourteen days of receipt of the application.

(11) Any person who, without reasonable cause or lawful excuse –

(a) Neglects or fails to apply for registration; or

(b) Neglects or fails to furnish any information which he/she is required to furnish pursuant to this section, commits an offence and shall be liable on conviction before a competent court to a fine of N200,000 or two years' imprisonment or both.

*Issuance of
Taxpayer
Identification
Number (TIN)*

24. (1) The Chairman may issue a taxpayer identification number to an applicant within fourteen days of receiving an application.
- (2) A taxpayer identification number is issued when the Executive Chairman serves the person with a taxpayer identification number registration certificate.
- (3) A taxpayer identification number issued under this Law is not transferrable.

- (4) A person may have only one taxpayer identification number at a time and it shall be used for purposes of all the tax laws.
- (5) The Executive Chairman shall not issue a taxpayer identification number to a person unless he is satisfied
 - (a) about the true identity of the applicant; and
 - (b) That the applicant does not have an existing Taxpayer Identification Number.

*Cancellation,
replacement or
amendment of
Taxpayer
Identification
Number
Certificate*

- 25. (1) The Executive Chairman may, where he considers appropriate, by notice in writing, cancel a taxpayer identification number certificate to a person if -
 - (a) the person identified in the Taxpayer Identification Number Certificate is fictitious;
 - (b) the person identified in the tax identification number certificate does not accurately reflect the true identity of the person to whom the certificate was issued;
 - (c) the person to whom the taxpayer identification number certificate was issued has another taxpayer identification number certificate; or
 - (d) The person fails to revalidate or furnish additional information pursuant to a request by the Executive Chairman.
- (2) The Executive Chairman may replace a taxpayer identification number certificate that has been cancelled by issuing a new taxpayer identification number in accordance with section 26.
- (3) The holder of a taxpayer identification number shall notify the Executive Chairman in writing within fourteen days of a change in the details submitted in the application for the taxpayer identification number.
- (4) Pursuant to subsection (3), the Executive Chairman may, where appropriate and without cancelling a taxpayer identification number, issue a person with an amended taxpayer identification number certificate.

*Right to
information*

- 26. (1) A taxpayer is entitled, upon request, to receive information from the Service in relation to the outstanding obligations of the taxpayer under any tax Law.
- (2) Where the Service fails to comply with subsection (1) the failure shall not affect any obligation of the taxpayer.

*Right to
representation*

- 27. (1) A taxpayer or an entity has the right to be represented in dealings with the Service.
- (2) The Executive Chairman may prescribe
 - (a) conditions to be met by representatives or agents; and

*Prohibition on
representation
and tax advice*

(b) the form to be used by a taxpayer when appointing a representative or agent.

(3) The Service is not obliged to communicate with a taxpayer through the representative or agent of the taxpayer unless the Service has received a duly executed form appointing a representative or agent who meets the prescribed conditions.

28. (1) For purposes of this Law, only a person who is an approved tax agent may
- (a) Represent a taxpayer;
 - (b) Provide advice primarily regarding the interpretation or effect of this Law ;or
 - (c) Prepare a tax return, appeal or other document under this Law.
- (2) A person who is not an approved tax Agent shall not
- (a) Represent that that person is a tax Agent; or
 - (b) Charge fees to offer assistance with respect to the matters referred to in subsection (1).
- (3) Subsections (1) and (2) do not apply to a lawyer performing legal duty in relation to this Law.

*Regulation of
approved tax
consultants*

29. (1) The Service may, by legislative instrument, make Regulations to -
- (a) Provide for the registration and deregistration of approved tax agents and the conduct of the activities of approved tax agents; or
 - (b) Require an approved tax agent or a lawyer to report an arrangement to the Executive Chairman where the tax agent or lawyer promotes or participates, whether directly or through another person, in an arrangement that may result in a benefit in relation to tax to that person.

PART VI- TAX CLEARANCE CERTIFICATE

*Application and
Issuance of Tax
Clearance
Certificate*

30. (1) The Service may issue a tax clearance certificate to anyone within two weeks of receipt of an application if:
- a) The Service is of the opinion that -
 - (i). taxes or levies assessed on the person or his income or property for the three years immediately preceding the current year of the

- assessment and collectible by the Service has been fully paid;
 - (ii). no such tax or levy is due on the person on his income or property; or
 - (iii). the person is not liable to tax for any of those three years.
- b) the person is able to produce evidence that–
- (i).he was subjected to withholding tax deduction at source and that the assessment year to which the tax relates falls within the period covered by the tax clearance; and
 - (ii).That he has fully paid any balance of the tax after credit has been given for the tax so deducted.
- c) Provided that payment of income tax for the current year shall not be made a condition for the issuance of the certificate unless the applicant is leaving the State finally.
- (2) The tax clearance certificate may be issued in paper form or stored in electronic format on a machine-readable smart card (in this Law referred to as “Electronic Tax Clearance Certificate”) which holds tax information peculiar to that applicant and which shall be presented by the holder whenever his tax compliance status is required.
- (3) Where a person who has applied for a tax clearance has discharged his own tax liability but has failed to remit withholding tax or pay as you earn deductions collected by him on behalf of the state, no tax clearance may be issued to that person.
- (4) The Service may decline to issue a tax clearance

certificate but it shall within two weeks of receipt of the application give reasons for the denial, and or refusal.

- (5) The Service is empowered to prescribe, by notice in the State, other purposes for which a tax clearance certificate may be required.
- (6) A tax clearance certificate shall contain the following information relating to each of the three years immediately preceding the current year of assessment -
 - (a) Taxpayer Identification Number (TIN)
 - (b) taxpayer's name and address;
 - (c) total Income for each of the three years;
 - (d) tax paid for each of the three years;
 - (e) source of income;
 - (f) Where no tax is due from the holder or from his income or property, the certificate shall contain a statement to that effect.
- (7) The Service shall be the sole authority to issue a tax clearance certificate under this Law but it may exercise its powers by employing the services of any person or company, provided that -
 - (a) the information which the Board requires the tax payer to provide (the data) shall not be excessive in relation to the purpose for which the tax clearance certificate is to be issued;
 - (b) the Service shall request from the taxable person all details that are necessary to keep the data accurate and up to date;
 - (c) the Service shall make available to the taxable person, a smart card with the taxable person's identity number, names, signature and photograph embossed on the front side

- (d) the card shall hold data in respect of a particular taxable person in a secure format that can be accessed for authentication;
 - (e) the data shall be made accessible to third parties only in a form which permits identification of the taxable person and access to information on him for no longer than is necessary for the purpose of verifying his tax;
 - (f) the Service shall provide terminal free of charge to all persons or authorities empowered by this or any other legislation to demand tax clearance certificate from any person;
 - (g) the Service shall ensure that the taxable person's data on the card are kept confidential to the same extent as their ordinary tax records;
 - (h) every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, returns, assessment or other information as secret and confidential; and
 - (i) The Service shall not be liable for damages or any loss incurred by the cardholder as a result of inaccuracies in data supplied by him.
- (8) A person issued with a tax clearance certificate or electronic smart card shall, upon application, be advised as to -
- (a) confidentiality of the information supplied;
 - (b) fees or charges for reissuing a lost card;
 - (c) complaint handling procedure; and
 - (d) Procedure for review of personal data.
- (9) The Service shall have power, from time to time, by an

order in the State Gazette to make such other regulations as it may consider necessary for effective implementation of the Electronic Tax Clearance Certificate Scheme in the State.

Demand for Tax
Clearance
Certificate

31. (1) A Ministry, Department, Agency or official of the State, any Local Government official, any corporate body, statutory authority or person empowered in that regard by this Law or any other law shall demand a tax clearance certificate for the three years immediately preceding the current year of assessment as a precondition to transacting any business, including but not limited to -
- (a) application for Governor's consent to any real property transaction;
 - (b) application for right of occupancy, certificate of occupancy, grant and re-grant of titles to, and the regularization or recertification of titles to real property;
 - (c) application for registration as a contractor;
 - (d) application for award of contracts by government, its agencies and registered companies;
 - (e) application for approval of building plans;
 - (f) application for any government license or permit;
 - (g) any application relating to the establishment or conduct of business;
 - (h) application for any government loan or guarantee or acquisition of assets for housing, agriculture, business or any other purpose;
 - (i) registration of vehicles and change of ownership thereof;
 - (j) registration for distributorship;

- (k) confirmation of appointment by the Governor as Chairman or Member of any statutory board, institution, commission, company or to any other similar position in the government;
 - (l) application for allocation of market stalls, shops and the like
 - (m) appointment or election into public office; and
 - (n) any other application or process for which a tax clearance certificate is required under this Law, Section 84 of the Personal Income Tax Act, or any other enactment of the State House of Assembly and the National Assembly;
- (2) Without prejudice to the provisions of the Stamp Duties Act (Cap. S8 LFN 2004) and any applicable Act of the National Assembly, the appropriate authority shall demand tax clearance when checking documents of property, or transaction before accepting such documents for stamping or registration as the case may be.

PART VII— FINANCE, ACCOUNTING AND AUDIT PROVISIONS

*Fund of the
Service*

32. (1) The Service shall establish and maintain a Fund which shall consist of and into which shall be credited –
- (a) with an amount not less than five per cent (5%) and not more than ten percent (10%) of all tax and non-tax revenues collected by the Service as cost of collection;
 - (b) all other moneys which may from time to time, accrue to the Service from other sources;
 - (c) any subvention or other budgetary allocation from the State;
 - (d) all proceeds accruing to the Service from investments made by the Service as approved by the Board;
 - (e) such loans as may be approved by the Governor; and
 - (f) all monies accruing to the Service by way of gifts, grants-in-aid, testamentary dispositions, endowments and contributions from any source, provided the gifts, grants-in-aid, testamentary dispositions, endowments and contributions are not intended for purposes contrary to the objects and functions of the Board or the Service.

*Expenditure of
the Service*

33. (1) The Service shall apply the proceeds of the Fund established pursuant to Section 32 of this Law to –
- (a) the cost of administration of the Service;
 - (b) pay part of the capital expenditures of the Service as may be approved by the Board;
 - (c) payment of allowances or other sums due to members of the Board;
 - (d) reimbursements to members of the Board or any committees set up by the Board for such expenses as may be expressly authorized by the Board or the

Service;

- (e) payment of allowances or other costs due to staff of the Service;
- (f) meet other recurrent expenditures of the Service;
- (g) pensions and other retirement benefits payable under or pursuant to this Law or any other enactment;
- (h) cost of acquisition and upkeep of premises belonging to or occupied by the Service and any other capital expenditure of the Service;
- (i) investments, maintenance of utilities, staff recruitment, promotion, discipline, training, research and similar activities;
- (j) all other costs that may be necessary for the day-to-day operations of the Service: and
- (k) any other payment for anything incidental to the foregoing provisions or in connection with or incidental to any other function of the Service.

*Revenues and
Expenditure
Estimates*

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- (1) The Service shall, in accordance with the Budget Circular issued by the Commissioner responsible for Budget matters shall cause to be submitted to the Commissioner responsible for Budget matters, estimates of its expenditure and income for the next succeeding year for the purpose of submission to the State House of Assembly for appropriation.

Account and audit

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- (1) The Service shall keep proper books of accounts in respect of each year and proper records in relation to those accounts and shall cause a comprehensive audit of all its accounts to be undertaken and completed within three months after the end of each financial year, by auditors appointed from the list provided, and in accordance with guidelines supplied, by the Auditor-General of the State.

*Annual report,
etc.*

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- (1) The Service shall prepare and submit to the Governor, not later than four months after the end of each financial

year, a report in such form as he may direct on the activities of the Service during the immediate preceding year, and shall include in such report a copy of the audited accounts of the Service for the financial year and the auditor's report on the accounts.

Power to borrow 37. (1) The Service may, subject to the approval of and conditions set by the Governor, from time to time, borrow by overdraft or otherwise such sums as it may require for the performance of its functions under this Law.

(2) Notwithstanding the provisions of subsection (1) of this section, the Service shall not borrow any sum in foreign currency, except with the consent and appropriation of the State House of Assembly, on application made to it by the Governor on behalf of the Service.

Investment 38. (1) The Service may, subject to the provisions of this Law and the conditions of any trust created in respect of any property, invest all or any of its funds in any security or any other fund as may, from time to time, be approved by the Executive Council of the State.

Annual budgetary allocation for tax refund 39. (1) After proper auditing, the Service shall refund to taxpayers such overpayment of tax as is due.

(2) The Service shall decide on who is eligible for the refund mentioned in subsection (1) of this section subject to such rules and conditions as may be approved by the Board.

(3) A tax refund shall be made within ninety days of the decision of the Service made pursuant to subsection (2) of this section, with the option of setting off against future tax by the tax payer.

(4) For the purpose of tax refund, the Accountant-General of

the State shall open a dedicated account into which shall be-

(a) paid monies for settling refunds made under this section; and

(b) administered by the Service

(5) For the purpose of the dedicated account referred to in subsection (4) of this section, the Service shall prepare an annual budget for tax refund to be funded from the dedicated account as maybe approved by the State House of Assembly.

*Power of
Accountant-
General to deduct
from source un-
remitted taxes*

40. (1) The Accountant-General of the State shall have power to deduct at source, from the budgetary allocation, un-remitted taxes due from any Ministry, Government department or agency and shall not later than thirty days after making the deduction transfer the deductions to the Service.

PART VIII— TAX ADMINISTRATION, ASSESSMENT, COLLECTION AND ENFORCEMENT

Administration of Tax Laws

41 (1) The Service is responsible for administering and giving effect to tax laws in accordance with the provisions of this Law.

(2) Notwithstanding the provisions of any other law in the State, the Service shall have exclusive powers to control, administer, impose and collect the different taxes and levies within the State as provided in this Law.

Official communication and documentation

42 (1) English is the official language of this country and the Service may refuse to recognize a communication or document that is not in the official language.

(2) Where a communication or document that is not in the official

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language is relevant in applying a provision of this Law to a taxpayer, the Service may, require the taxpayer to provide a translation of the communication or document into the official language.

(3) A request under subsection (2) shall be in writing and served on the taxpayer.

(4) For the purpose of subsection (2), a taxpayer shall use a translator approved by the Board and shall bear the cost of the translation.

(5) Where a taxpayer fails to comply with subsection (2), the Service may have the communication or document translated at the cost of the taxpayer.

*Official
currency*

43 (1) The **Nigerian Naira** is the official currency for purposes of this Law and, subject to any provision in this Law to the contrary, every amount taken into account under this Law is to be denominated in or converted into Naira.

(2) The conversion of a foreign currency amount into Naira shall be at the Central Bank of Nigeria (CBN) inter-bank exchange rate applying on the date the amount is to be taken into account under this Law.

(3) Without prejudice to subsection (1), the Executive Chairman may, upon a written application, require a person to take a foreign currency amount into account for the purpose of this Law.

(4) In exercising the discretion under subsection (3), the Executive Chairman shall take into consideration the volume of foreign currency activities conducted by the person.

(5) The Executive Chairman may, by notice in writing and for reasonable cause, revoke a requirement under subsection (3).

(6) In this section, an amount is to be taken into account under this Law on the date the amount accrues, or is received, derived, incurred, paid or otherwise to be taken into account for purposes of this Law.

*Mode of
payment*

44 (1) Except as otherwise expressly provided in any Law, any revenue due to the Service shall never be payable or collected in cash by any person or entity, but only by bank draft, electronic debit or credit card, point-of-sales terminal or money transfer into the TSA bank account of the Service, and

any other electronic means approved by the Board for such purpose.

*Forms and
Notices*

- 45 . (1) The Executive Chairman may, prescribe the forms, notices and other documents required under this Law.
- (2) A person shall use a prescribed form when filing a document with the Service or when a form is otherwise required for the purpose of this Law.
- (3) The Executive Chairman shall make the forms available to the public at -
- (a) the zonal offices of the Service; and
 - (b) Any other location or by any other medium that the Executive Chairman may determine.

*Authorized or
defective
documents*

- 46 . (1) Anything done or required to be done by the Service or the Board in pursuance of any of its power or duties under this Law or any other law may be signed under the hand of the Executive Chairman or an Officer who has been authorized by the Board to do so"
- (2) A document issued by the Executive Chairman under this Law is sufficiently authenticated if the name and signature and/or title of the Executive Chairman, or authorized tax officer, is-
- (a) in the case of a paper document, signed, printed, stamped or written on the document; or
 - (b) in the case of an electronic document, imbedded in the document by way of electronic signature or any other electronic digital identification mechanisms; or
 - (c) The document is electronically generated and transmitted using the State Integrated Tax Administration System (ITAS) or any other system approved by the Service.
- (3) A document issued under a tax law is not invalid or defective if -
- (a) the document is in substance and effect, in conformity with this Law; and
 - (b) The person to whom the document is addressed or to whom the document applies is designated in the document according to common understanding.

- (4) The Executive Chairman may amend a document issued to a person under this Law if the document contains a defect in form or content.
- (5) Without prejudice to subsection (3), where the defect involves a dispute in relation to the interpretation of provisions of this Law or facts involving a particular person, the Executive Chairman shall not amend the part of the document that contains the defect.

Filing documents with the Service

- 47 (1) A document is filed with the Service under this Law if the document is-
- (a) delivered to a zonal office of the Service; or
 - (b) sent by post to an office of the Service; or
 - (c) sent by email to a designated email address of the Service; or
 - (d) Electronically uploaded into the tax account of the taxpayer identified by a taxpayer Identification number using a State Integrated Tax Administration System (ITAS) or any other system approved by the Service.
- (2) A document is received by the Service
- (a) when the document is posted, as long as it is received in an office of the Service within fourteen (14) days; or
 - (b) in any other case, when the Service acknowledges receipt by stamping, email, or any other mechanisms approved by the Service.
 - (c) any person contesting or alleging service by post on the Service or the Board bears the burden of producing authenticated document of post indicating the time, date and place of postage.

Service of documents on a taxable person

- 48 (1) The Service sufficiently serves a document on a person under this Law if the document is -
- (a) physically handed to the person or, in the case of an entity, to a contact person of the entity;
 - (b) left at or sent by post to the physical address, post office box, email address, or other address of the person linked to the Tax Identification Number of that person or business entity; or
 - (c) Electronically deposited into the inbox folder of taxpayer's tax profile account on the State Integrated Tax Administration System.
- (2) For the purpose of subsection (1), the address of a person includes -
- (a) the address specified in the Taxpayer Identification Number Certificate of that person; or

- (b) Any conveyance to which the person belongs or has lately belonged.
- (3) A document is considered served at the following time-
 - (a) in the case of service by handing the document to the person or leaving at a place, at the time of handing or leaving;
 - (b) in the case of service by courier or registered post, at the time the document is delivered or the person is informed that the document awaits collection by the person;
 - (c) in the case of other service by post to an address within the country, seven days after posting;
 - (d) in case of service by email or other electronic, at the time the document is sent and a system generated acknowledgement is received; and
 - (e) in the case of other service by post to an address outside the country, the time at which the document would normally be delivered in the ordinary course of postage.

Electronic document system

- 49 (1) The Service may establish and operate a system for -
 - (a) electronic filing of documents;
 - (b) electronic service of documents;
 - (c) electronic payments by persons; and
 - (d) the issuance of tax clearance certificates by electronic means.
- (2) For purposes of subsection (1), the Service may prescribe rules concerning
 - (a) registration of persons who wish to participate in the electronic document system, including issue and cancellation of authentication codes;
 - (b) types of documents that may be transmitted through the electronic document system, including format and manner of transmission and the issue and cancellation of document registration numbers;
 - (c) resolution of difficulties, including correction of errors, amendment of documents and procedure on breakdown or interruption of the electronic document system;
 - (d) secrecy to be maintained, whether by persons using the electronic document system on their own behalf or using the system on behalf of other persons;

- (e) accessibility of the electronic tax clearance certificates to public bodies; and
 - (f) any other matter necessary for the effective administration of the electronic document system.
- (3) An electronic document is considered filed by a person and received by the Service under this Law when a document registration number is created using the authentication code of that person.
- (4) An electronic document is considered served on a person by the Service under this Law when a document registration number is generated that person and the document can be accessed using the authentication code.
- (5) The Executive Chairman may authorize a printed document as a copy of an electronic document filed under subsection (3) or served under subsection (4).
- (6) In a proceeding before a Court or Tribunal, a copy of an electronic document authorized under subsection (5) is conclusive proof of the nature and contents of that electronic document, unless the contrary is proved.

Retention of records and provision of information

- 50 (1) A person shall maintain, within the country, necessary records
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- (a) to provide information in respect of documents to be filed with the Service under this Law;
 - (b) to enable an accurate determination of tax payable under this Law; and
 - (c) that may be prescribed by Regulations
- (2) For the purpose of subsection (1), necessary records include underlying documents, however described in the nature of receipts, invoices, vouchers, contracts or in the case of electronic records, any medium by which the information can be extracted.
- (3) A document referred to in subsection (1) shall be retained for a period of at least ten (10) years from the relevant date or for the following period whichever is longer:
- (a) where a person objects to a tax decision or appeals against a tax decision, a document relevant to the matter in dispute shall be retained until the matter is decided and the decision executed;

- (b) where a person makes an application to the Executive Chairman, a document relevant to the application shall be retained until the application is determined;
 - (c) where a person seeks a refund of tax, a document relevant to calculation of the refund shall be retained until the refund is made; and
 - (d) where a person has received notice of an investigation from the Executive Chairman, any document relevant to the investigation shall be retained until he notifies that person in writing that the investigation is completed.
- (4) Notwithstanding subsections (2) and (3), the Executive Chairman may, by service of a notice in writing -
- (a) relieve a person of the obligation to maintain documents or the time for which they are to be retained but only to the extent specified in the notice; or
 - (b) require a person to retain documents described with reasonable certainty in the notice for a period specified in the notice.
- (5) Subsection (4) (b) applies whether or not the documents pertain to the tax affairs of that person.
- (6) In this section, "relevant date" in relation to a document means
- (a) in the case of income tax, the end of the year of assessment or years of assessment for which the document is relevant;
 - (b) in the case of value added tax, the end of the accounting period or periods for which the document is relevant; and
 - (c) in the case of other taxes, the last date on which the taxpayer is obliged to file a tax return or other document with the Service for which the document is relevant.

Persons

- 51 (1) Subject to the provision of this Law, a taxable person shall be chargeable to tax -
- a) in his name; or
 - b) in the name of any receiver, trustee, guardian, guarantor or committee who has the control or management of any property or concern on his behalf.

Chargeable to Tax

- (2) Any person who is chargeable to tax shall be answerable for

all matters within his competence which are required to be done by virtue of this Law and payment of any of such charge.

- (3) Where two or more persons act in the capacity of trustees, they may be charged jointly or severally with the tax with which they are chargeable in that capacity and shall be jointly and severally liable for payment of the same.

*Statement
and Returns
of taxable
Persons*

- 52 (1) A taxable person shall, during each year of assessment, prepare and submit to the Service, in such form as the Service may from time to time prescribe, a true statement of his tax status in writing and without prejudice to the generality of the following, the statement shall contain -
- a) the amount of his income for the year of assessment;
 - b) the source of such income;
 - c) allowance, reliefs and deduction; and
 - d) such other particulars as may be required by the Service.
- (2) The Service may, by notice in writing addressed and delivered to any person, request that person or group of taxable persons to submit their tax returns in such form and within the duration that the Service may, from time to time, determine.
- (3) For the purpose of subsection (1) of this section, the Service shall, from time to time by notice, prescribe the forms or formats in which the statement shall be submitted.
- (4) The Form for the return of taxable statements shall contain a declaration which shall be signed by or on behalf of any taxable person to whom a notice has been given under subsection (2) of this section, stating that the Form contains a true statement of his income computed in accordance with the provision of this Law, or that any particulars given in the return in accordance with Statement and Returns of Taxable Person all other requirements of such notice, are true and complete.
- (5) Any taxable person who has not been required to prepare and to deliver a statement under the provisions of subsection (2) of this section for any year shall do so whether or not any tax is chargeable on him for that year.

*Notice
to Taxable
Person*

- 53 (1) The Service may give notice in writing to any person, from time to time, as it may deem necessary requiring him to submit within a reasonable time such information or further returns as

the Service may require for the purpose of proper tax assessment.

(2) The Service may by notice in writing, require any person to keep such records, books and accounts in such form and language as specified in such notice as the person to whom such notice was issued shall keep such records or books or accounts.

*Assessment
of Income of
Taxable
Person*

54 (1) After the expiration of the time allowed to any person under **Section 52(2)** of this Law and the person has not submitted the statement or returns, the Service may assess such taxable person chargeable with income tax in such manner as the Service may determine.

(2) Where a taxable person has submitted a statement or a return, the Service -

(i) shall accept the statement or return and make an assessment accordingly; and

(ii) May refuse to accept the statement or return and to the best of its judgment, determine the total or chargeable income of such person and make a tax assessment accordingly.

(iii) Where a taxable person has not delivered a statement or returns within the time allowed under this Law or pursuant to a notice given by the Service and the Service is of the opinion that tax is chargeable upon such person, it may according to the best of its judgment, determine the amount of tax assessable, total or chargeable income and make such assessment, but that assessment shall not affect any liability otherwise incurred by such person by reason of his failure or neglect to deliver return or statement under the provisions of the Law.

(3) Notwithstanding the provisions of subsection (1) of this section, no assessment to income tax for a year of assessment shall be made by the Service upon a staff or employee with respect to his emoluments or other income if that tax is recoverable by deduction under the Pay-As-You-Earn(PAYE) provisions of this Law unless, within six years after the end of such year, he applies to the Service for a refund of tax paid.

*List of
Persons
Assessed*

- 55 (1) The Service shall, from time to time, prepare a list of taxable persons assessed to income tax.
- (2) The list of taxable persons assessed and prepared under subsection (1) of this section shall contain:
- (a) the name and address of the taxable persons assessed to income tax;
 - (b) the name of the income assessed;
 - (c) the amount of the assessable tax, total or chargeable on which the tax is computed as the case may be;
 - (d) the amount of the income tax charged; and
 - (e) such other particulars as may be specified by the Service.
- (3) Where completed copies of all notices of assessment and all notices amending the assessment are filed in the offices of the Service, they shall constitute a preliminary assessment list for the purpose of this Law.

*Records of
Tax under
PAYE*

- 56 (1) In the case of any employee from whom tax is recoverable by deduction from his emoluments under PAYE provisions of this Law, the Service may, from time to time prescribe:
- (a) the form in which a record of his chargeable income and assessed tax and of the tax so recovered from him, shall be maintained in the offices of the Service;
 - (b) the form in which his employer shall maintain a record; and
 - (c) the form in which his employer shall account to the Service for the tax so deducted, and the employer shall produce the record maintained by him for examination by the Service within 21 days from the date of notice given by the Service thereto.

*Service of
notice of
assessment*

- 57 (1) The Service may serve upon any taxable person or a person whose income may be charged a notice, stating the person's name his total or chargeable income, the tax assessed upon him and the place at which payment shall be made of the assessed tax.

- Objection to Assessment* . 58
- (1) If any person is not satisfied with any assessment he may apply to the Service, by notice of objection in writing, for a review and revision of the assessment and such objection must comply with the provisions of **section 58 of the Personal Income Tax Act.**
 - (2) A notice of objection referred to under subsection (1) of this section shall state precisely the grounds of objection to the assessment and shall be made within 30 days from the date of service of the notice of assessment.
 - (3) The Service may, upon receipt of the objection, request for any information or such books or documents as may deem necessary, and may summon any person who may be able to give information which is material to the determination of the objection.
 - (4) Where an objection to review or revise any assessment has been considered by the Service, the assessment shall be amended accordingly and a revised notice of assessment shall be served on such person.
 - (5) If an application for revision under the provision of this section fails, the Service shall give notice of refusal to amend the assessment.

- Access to Property and Records* . 59
- (1) An authorized officer of the Service shall, between the hours of 9 a.m. and 4 p.m. have free access to all lands, buildings and places and to all books and documents, whether in the custody or under the control of a public officer, institution or any other person whosoever.
 - (2) For the purpose of inspecting any book, or document including those stored or maintained on computers or on digital, magnetic, optical or electronic media, and any property, process or matter which the officer considers necessary or relevant for the purpose of collecting any tax under any law or enactment he is empowered to administer or for the purpose of carrying out any other function lawfully conferred on the Service.
 - (3) Where the hard copies of any of the books or documents mentioned in subsection (1) of this section are not

immediately available because they are stored on a computer, or on digital, magnetic, optical or electronic media, the Service may take immediate possession of such removable media and the related removable equipment or computer used to access the stored documents on the media in order to prevent the accidental or intentional destruction, removal or alteration of evidence in the investigation of criminal proceedings.

- (4) Where the Service is able to obtain, in place of taking physical possession of such equipment, computer or storage media under subsection (2) of this section and the Service possesses the ability, equipment and computer software to make exact duplicate copies of all information stored on the computer hard drive and preserve all the information exactly as it is on the original computer, the Service shall make such a copy and use it as digital evidence during any investigation or criminal proceedings.
- (5) The occupier of a land or building or place that is entered or proposed to be entered by an authorized officer shall:
 - a) provide the officer with all reasonable assistance for the effective exercise of powers conferred by this Law; and
 - b) answer questions relating to the effective exercise of the powers orally, or if required by the officer, in writing or by statutory declaration.
- (6) Notwithstanding subsection (1) of this Section, the authorized officer or a person accompanying the officer shall not enter any private dwelling except with the consent of an occupier or pursuant to an authorization issued under subsection (6) of this section.
- (7) If the Executive Chairman of the Service, upon written application, is satisfied that the exercise by an authorized officer of his functions under this section requires physical access to a private dwelling, he may issue to the officer a written authorization as specified in **Form C** of this Law, to enter that private dwelling.
- (8) Every authorization issued under subsection (6) of this section shall -
 - (a) be in the form prescribed by the Service as specified in the Third Schedule to this Law;

- (b) be directed to a named officer of the Service;
 - (c) be valid for a period of 3 months from the date of its issue or such lesser period as the Executive Chairman considers appropriate; and
 - (d) Notwithstanding paragraphs (b) and (c) of this section, be renewable by the Executive Chairman on application.
- (9) Every officer exercising the power of entry conferred by an authorization issued under subsection (6) of this section shall produce the written authorization and evidence of identity -
- (a) on first entering the private dwelling; and
 - (b) subsequently when he is reasonably required to do so.

*Reproduction
of Books,
documents
and records*

- 60 (1) An officer of the Service authorized by the Executive Chairman may remove records, books or documents accessed under **Section 66** of this Law to make copies.
- (2) After copies have been made, the books and documents so removed shall be returned as soon as practicable.
- (3) A copy of a book or document or digital evidence certified by or on behalf of the Executive Chairman can be tendered in evidence in courts as if it were the original.
- (4) The owner of a book or document that is removed under this section may at his expense inspect and obtain a copy of the book or document at the time the book is being moved or at a reasonable time thereafter.

*Appointment
of Agents*

- 61 (1) The Service may, by notice in writing, appoint a person to be the agent of another person and the person so declared as agent shall be the agent of that person for the purpose of this Law, and may be required to pay tax which is or will be payable by the person from any money which may be held by him for or due by or to become due by him to the person whose agent he has been declared to be, and in default of that payment the tax shall be recoverable from him.
- (2) For the purpose of this Law, the Service may require any person to give information as to any money, fund or other asset which may be held by him or any money due from him to any person.

*Penalty and
interest for
late payment*

- 62 (1) For the purpose of this Law, if any tax is not paid within the period prescribed, a sum equal to 10 per cent of the amount of the tax payable shall be added and the provisions of this Law relating to the collection and recovery shall apply such that -
- (i). tax due shall carry interest at the prevailing monetary policy rate of the Central Bank of Nigeria from the date when the tax becomes payable until it is paid, and the provisions of the Law relating to reproduction of books document and records appointment of agent collecting and recovery of tax shall apply to the collection and recovery of the interest;
 - (ii). the Service shall serve a demand notice upon the company or person in whose name the tax is chargeable and if payment is not made within one month from the date of the service of such demand notice, the Service may proceed to enforce payment under this Law; and
 - (iii). an addition imposed under this Section shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law.
- (2) Any person who, without lawful justification or excuse (the proof of which shall lie on the person), fails to pay any tax imposed within the prescribed period commits an offence under this Law.
- (3) The Service shall have the power to remit any part or the whole of the addition due under subsection (1) of this section.

*Recovery of
Outstanding
debt*

- 63 (2) Notwithstanding the provisions of this Law or any other relevant law, any amount due by way of tax shall constitute a debt due to the State and may be recovered by a civil action brought by the Service.
- (3) Where any tax has been short-levied or erroneously repaid, the person to whom the repayment has erroneously been made shall, on demand by the proper officer, pay the amount short-levied or erroneously repaid, as the case may

be, and any such amount may be recovered as if it were tax to which a person to whom the amount was so short-levied or erroneously repaid were liable.

- Investigation of Officers* 64 . (1) The Service shall have the power to investigate or cause investigation to be conducted to ascertain the violation of any tax law, whether or not such violation has been reported to the Service.
- (2) In conducting any investigation under subsection (2) of this section, the Service may cause investigation to be conducted into the property of any person if it appears to the Service that the lifestyle of the person and extent of his properties are not justified by his declared source of income.
- (3) Where any investigation under this section reveals the commission of any offence or an attempt to commit any offence, the Service shall submit its findings to the relevant law enforcement agency for the purpose of further investigation.

- Inter-agency co-operation in Enforcement of Tax Laws* 65 . (1) The Service may solicit the assistance and co-operation of any law enforcement agency in the discharge of its functions under this Law.
- (2) The law enforcement officers shall aid and assist an authorized officer in the execution of any warrant for the purposes of tax compliance.

- Power to enter premises and search* 66 . (1) Any tax officer armed with the warrant issued by a Court of competent jurisdiction and accompanied by a number of law enforcement officers as shall be determined by the Executive Chairman may:
- (a) enter any premises covered by such warrant and search for, seize and take possession of any book, document or other article used or suspected to have been used in the commission of an offence;
- (b) inspect, make copies of, or take extracts including digital copies from any book, record, document or computer regardless of the medium used for their storage or maintenance;

- (c) search any person who is in or on such premises;
- (d) open, examine and search any article, container or receptacle;
- (e) open any outer or inner door or window of any premises and enter same or otherwise forcibly enter the premises;
- (f) remove by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to effect; and

(2) No person shall be bodily searched under this Section, except by a person who is of the same gender.

Reward and Privileges of Non-Employee Informants

67 (1) The Service may, with approval of the Board, reward any person, not employed in the Service, in respect of any information that may be of assistance to the Service in the performance of its duties under this Law upon meeting such conditions as may be determined by the Board and the amount of such reward shall also be at the discretion of the Board.

(2) The identity of the person who gave information to the Service or Board shall be dealt with in accordance with the provisions of **section 69 of this Law** with regard to confidential information.

Immunity of the officers of the Service

68 (1) An officer of the Service or of any other authority in the State shall not be liable in any civil action or proceedings for any act or omission done by him in good faith in the performance of his duties or exercise of the powers conferred upon him under this Law or any other law.

Confidentiality of Documents

69 (1) All information and documents supplied or produced pursuant to any requirement of this Law or any other legislation being implemented by the Service shall be treated as confidential.

(2) Except as otherwise provided under this Law or as otherwise authorized by the Governor or Executive Chairman of the Service, any member or former member of the Board or any

employee or former employee of the Service or of the State who communicates or attempts to communicate any confidential information or the content of any such document to any person, commits an offence and is liable on conviction to a fine of ~~N~~**200,000** or to imprisonment for a period of three (3) years or both.

PART IX— ESTABLISHMENT OF THE STATE AND LOCAL GOVERNMENT REVENUE COMMITTEES

Local Government Councils Revenue Committee

70. (1) There is established for each Local Government Council of the State the Local Government Council Revenue Committee(referred to in this Law as the "Revenue Committee").
- (2) The Revenue Committee shall consist of -
- (a) a person experienced in public service to be appointed by the Board from the Local Government Area as the Chairman;
 - (b) three Heads of Departments of the Local Government Council with responsibility for revenue and finance matters;
 - (c) a member of the public not being a member of the Council who is experienced in revenue matters to be nominated by the Chairman-in-Council;
 - (d) the Councilor in charge of Revenue;
 - (e) Area Revenue Officer in the Local Government to serve as Secretary.
- (3) The Revenue Committee shall carry out the assessment of all taxes, fines, rates, charges or other revenue under its jurisdiction under the strict supervision of the Service.
- (4) The Revenue Committee shall attend and present a report at the State Joint Revenue Committee.
- (5) The Revenue Committee shall be autonomous of the Council Treasury and shall be responsible for facilitating revenue generation of the Council and liaison with the Service.

*State Joint
Revenue
Committee*

71. (1) There is established for the State, a Joint Revenue Committee which shall comprise:
- (a) The Executive Chairman of the Service as the Chairman;
 - (b) Treasurers of the Local Government Councils in the State;
 - (c) A representative each of the following Ministries, Departments or Agencies of the State whose rank is not below a Director -
 - (i). Local Governments and Emirate Affairs;
 - (ii). Finance, Budget and Planning;
 - (iii). Borno Geographical Information System (BOGIS);
 - (iv). Agriculture and Natural Resources
 - (v). Animal Resources and Fisheries Development
 - (vi). Trade, Investment and Tourism;
 - (vii). Representative of Revenue, Mobilization, Allocation and Fiscal Commission;
 - (d) the Secretary/Legal Adviser of the Service who shall be a Member/Secretary of the Committee

*Functions of
the State
Joint Revenue
Committee*

72. (1) The functions of the State Joint Revenue Committee (in this Law referred to as the "SJRC") shall be to -
- (a) harmonize tax administration within the State;
 - (b) deal with revenue matters within the State and Local Government Councils;
 - (c) enlighten members of the public generally on revenue matters;
 - (d) consider relevant resolutions of the Joint Tax Board for implementation in the State; and
 - (e) advise the Joint Tax Committee in the State on revenue matters.
 - (f) recommend to the Governor, review of rates, fees, charges etc.

**PART X— ESTABLISHMENT, JURISDICTION, AUTHORITY AND
PROCEDURE OF THE TAX APPEAL PANEL**

Establishment of the State Tax Appeal Panel 73. (1)

here is established for the State, the Borno State Tax Appeal Panel (in this Law referred to as "**the Appeal Panel**") to exercise the jurisdiction, powers and authority conferred on it by or under this Law.

Composition of the Appeal Panel 74. (1)

(1) The Appeal Panel shall consist of a Chairman and eight other members, none of whom shall be a public officer, to be appointed by the Governor on part-time basis by notice in the State Gazette.

(2) Chairman of the Appeal Panel shall be a legal practitioner who has been so qualified to practice law for a period of not less than fifteen years with cognate experience in tax legislation and tax matters.

(3) The other members of the Appeal Panel shall be persons who are-

(a)

in the Laws, regulations, norms, practices and operations of taxation in Nigeria and have shown capacity in the management of trade or business; or

(b)

public officers in tax administration.

(4) The members of the Appeal Panel shall -

(a) be persons of repute and good standing in their professional careers or in society generally with such experience and knowledge in revenue and tax matters, accountancy, management or law as may be considered appropriate by the Board;

(b) not include any member of the Board;

(c) may be appointed to sit in such zones of the State as the Board may establish;

(d) shall hold office for a period of three (3) years and may be reappointed for another term of three years and

no more;

(e) may at any time resign his appointment by notice in writing addressed to the Chairman of the Board; and

(f) shall cease to be a member of the Appeal Panel if the Board is satisfied that it is not in the interest of the Appeal Panel or in the interest of the public for the member to continue as a member of the Appeal Panel and notice of the removal is published in the State Gazette.

(5) Subject to any terms of reference given by the Board, the Appeal Panel shall regulate its proceedings and shall submit its decisions in any matter brought before it to the Service for implementation.

(6) The Service shall upon the receipt of the report of the Appeal Panel take such steps as shall be necessary for the implementation of the recommendations.

*Validity of
appointment*

75. (1) The question as to the validity of the appointment of any person as a member of the Appeal Panel shall not be the cause of any litigation in any court or the Appeal Panel and no action proceedings before the Appeal Panel shall be called into question in any manner on the ground merely of any defect in the constitution of the Appeal Panel.

*Appeals to
the Appeal
Panel*

76. (1) A taxable person being aggrieved by an assessment made on him may appeal to the Appeal Panel within 30 days after the date of service of notice of the refusal of the Service to amend the assessment as desired.

*Sittings of the
Appeal Panel*

77. (1) The Chairman of the Appeal Panel shall preside at every sitting of the Appeal Panel and in his absence the members shall appoint one of their members to be the Chairman of the Appeal Panel.

(2) The quorum at any sitting or hearing of the Appeal Panel shall be three members.

*Secretary to
the Appeal
Panel*

78. (1) The Board shall appoint, for the Appeal Panel, a Secretary who shall-

(a) be subject to the general control of the members of the Appeal Panel.

- (b) be responsible for keeping records of the proceedings of the Appeal Panel; and
- (c) be the Head of the secretariat and responsible for-
 - (i).the day-to-day administration of the Appeal Panel, and
 - (ii).the direction and control of all other employees of the Appeal Panel.

(2) The official address of the Appeal Panel shall be published in the State Gazette.

Jurisdiction of the Appeal Panel

79. (1) Subject to the provisions of this Law, the Appeal Panel shall have power to adjudicate on any dispute or matter arising from the operations of this Law, all tax and revenue laws applicable in the State and other laws made, from time to time, by the House of Assembly.

(2) The Appeal Panel shall apply provisions of this Law, all tax or revenue laws applicable in the State and other laws made, from time to time, by the National Assembly or the House of Assembly as may be applicable in the determination or resolution of any dispute or controversy before it.

Criminal prosecution

80. (1) Where in the course of its adjudication, the Appeal Panel discovers evidence of a possible criminal offence; the Appeal Panel shall be obliged to pass on information on the discovery to the Service, the chambers of the Attorney-General of the State or any other relevant Law Enforcement Agency, as the case may be.

Appeals from decisions of the Service

81. (1) A person aggrieved by-

- (a) an assessment made or demand notice served on him by the Service; or

- (b) any action or decision of the Service,

under the provisions of this Law, all tax or revenue laws applicable in the State and other laws made, from time to time, by the National Assembly or the House of Assembly, may appeal against the assessment, demand notice or action or decision to the Appeal Panel within thirty days after the date of service of the notice of the refusal of the Service to amend the assessment as desired or of the action

or decision.

- (2) An appeal under this Part shall be filed within a period of thirty days from the date on which a copy of the assessment or demand notice, action or decision which is being appealed against was made, served or taken, deemed to have been made, served or taken by the Service and it shall be in such form and be accompanied by such fee as may be prescribed, provided that the Appeal Panel may entertain an appeal after the expiry of the period of thirty days if it is satisfied that there was sufficient cause for the delay.
- (3) Where a notice of appeal is not given by the appellant as required under subsection (I) of this section within the period specified, the assessment or demand notices, action or decision of the Service shall become final and conclusive and the Service may charge interests and penalties in addition to recovering the outstanding tax liabilities which remain unpaid from any person through proceedings at the Appeal Panel.

*Appeals by
the Service*

- 82. (1) The Service may appeal to the Appeal Panel, giving notice in writing through the Secretary to the Appeal Panel, if it is aggrieved by the non-compliance by a person in respect of any matter arising from the operations of this Law, all tax or revenue laws applicable in the State and other laws made, from time to time, by the National Assembly or the House of Assembly.

*Notice of
appeal*

- 83. (1) A notice of appeal to be given under the provisions of this section shall be given in writing to the Service and shall set out-
 - (a) the name and address of the appellant;
 - (b) the official number and the date of the relevant notice of assessment;
 - (c) the amount of the assessed tax in dispute;
 - (d) the precise grounds of appeal against the assessment, action or decision complained of;
 - (e) the address for service of any notice or other documents to be given to the appellant; and

(f) The date on which the appellant was served with notice of refusal to amend the assessment as desired or on which the action or decision was taken by the Service.

- (2) As soon as may be after receipt of a notice of appeal, the Secretary to Appeal Panel shall, having regard to the grounds of appeal and to any relevant provisions of this Law, deliver a copy to the Service and the appeal shall be listed by the Secretary for hearing.
- (3) A notice or other documents to be delivered to or served on the Appeal Panel shall be addressed to the Secretary to the Appeal Panel and be delivered at, or sent by registered post, to the Appeal Panel's official address.
- (4) An Appellant may discontinue an appeal under this section upon giving notice to the Secretary to the Appeal Panel in writing any time before or during the hearing of the appeal.
- (5) Notwithstanding that a notice of appeal against an assessment has been given by an appellant under this section, the Service may revise the assessment in agreement with the taxable person, and on notice of the agreement being given in writing by the Service to the Secretary to the Appeal Panel at any time before the hearing, the appeal shall be treated as being discontinued.

(6) On the discontinuance of an appeal under this section, the amount or revised amount of the assessment, as the Service may determine, shall be deemed to have been agreed on between the Service and the appellant under **section 58(3) of the Personal Income Tax Act.**

*Consideration
of Appeal*

84. (1) The Appeal Panel shall, as often as may be necessary, sit to hear appeals in any location where an office of the Service is situated and at any sitting-
- (a) any three or more members of the Appeal Panel may hear and decide an appeal; and
 - (b) the Members of the Appeal Panel present shall elect one

of their Members to be the Chairman for the sitting in the absence of the substantive Chairman of the Appeal Panel.

- (2) A Member of the Appeal Panel who-
 - (a) has a direct or indirect financial interest in a taxable person; or
 - (b) knows that his relative has a direct or indirect financial interest in a taxable person, shall, when any appeal by the taxable person is pending before the Appeal Panel, declare the interest or relationship to the other Members of the Appeal Panel and he shall not sit at the hearing of that appeal.
- (3) The provisions of subsection (2) of this section shall also apply where a member of the Appeal Panel is a legal practitioner, an accountant, auditor, surveyor, estate manager, medical personnel at a private clinic or in any other professional consulting capacity or outfit whatsoever to the taxable person and has been a client of that member of the Appeal Panel five years before the date fixed for the hearing.
- (4) The Secretary to the Appeal Panel shall give seven days' notice to the Service and to the appellant of the date and place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the Appeal Panel has fixed a date at the hearing.
- (5) All notices, receipts and documents, other than decisions of the Appeal Panel, shall be signed by the Secretary to the Appeal Panel.
- (6) All appeals before the Appeal Panel shall be held in public.
- (7) A taxable person who appeals against an assessment is entitled to be represented at the hearing of the appeal but if the person intended by the taxable person to be his

representative in an appeal is unable for good cause to attend the hearing, the Appeal Panel may adjourn the hearing to such reasonable time as it may consider fit, or admit the appeal to be made by some other person or by way of written statement.

- (8) The onus of proving that the assessment complained of is excessive shall be on the appellant.
- (9) At the hearing of an appeal, if the representative of the Service proves to the satisfaction of the Appeal Panel or the Court hearing the appeal in the first instance that-
 - (a) the appellant has, for the year of assessment concerned, failed to prepare and deliver to the Service the statement or returns in the manner prescribed under this Law;
 - (b) the appeal is frivolous or vexatious or is an abuse of the appeal process; or
 - (c) it is expedient to require the appellant to pay an amount as security for processing the appeal, the Appeal Panel or, as the case may be, the Appeal Panel may adjourn the hearing of the appeal to any subsequent day and order the appellant to deposit with the Service before the day of the adjourned hearing an amount, on account of the tax charged by the assessment under appeal, equal to the tax charged on the appellant for the preceding year of assessment under appeal, whichever is the lesser.
- (10) If the appellant fails to comply with an order under subsection (9) of this section, the assessments against which the appeal shall be confirmed and the appellant shall have no further right of appeal whatsoever with respect to the assessment.

- (11) The Appeal Panel may after giving the parties the opportunity of being heard, confirm, reduce, increase or annul the assessment or make such order on the appeal as it considers fit.
- (12) The decision of the Appeal Panel shall be recorded in writing by the Chairman of the Appeal Panel and a certified copy of the decision shall be supplied to the appellant and the Service by the Secretary to the Appeal Panel, on a request within fourteen days of the decision.
- (13) Where, on the hearing of an appeal-
- (a) no accounts, books or records relating to income or profits were produced by or on behalf of the appellant;
 - (b) the accounts books or records were so produced but the Appeal Panel rejected on the ground that it has been shown to its satisfaction that they were incomplete or unsatisfactory;
 - (c) the appellant or his representative, at the hearing of the appeal, has neglected or refused to comply with a directive issued or sent to him by the Secretary to the Appeal Panel without showing reasonable cause; or
 - (d) the appellant or a person employed, whether confidentially or otherwise, by the appellant or his agent, has refused to answer any question put to him by the Appeal Panel, without showing any reasonable cause, the Chairman of the Appeal Panel or the member of the Appeal Panel presiding shall record, as appropriate, the particulars contained in paragraphs (a), (b), (c) or (d), in his written decision.
- (14) The Chief Judge of the State may, make rules prescribing the procedure to be followed in the conduct of appeals before the Appeal Panel.

*Service on
appellant of
notice of
amount of tax
chargeable*

85. (1) Notice of the amount of the tax chargeable under the assessment as determined by the Appeal Panel shall be served by the Service on the Appellant or on the person in whose name the Appellant is chargeable.
- (2) Notwithstanding that a further appeal may be pending, tax shall be paid in accordance with the decision of the Appeal Panel within thirty days of notification of the amount of the tax payable pursuant to subsection (1) of this section, and proceedings may be taken for its recovery in accordance with the provisions of this Law.
- (3) The party seeking to enforce the decision of the Appeal Panel shall register the decision with the Chief Registrar of the High Court as if same were the judgment of the High Court.

*Appeal from
the Appeal
Panel to the
High Court*

86. (1) Where a person or the Service is dissatisfied with a decision of the Appeal Panel, the person or Service, as the case may be, may appeal against the decision to the High Court by giving notice in writing to the Secretary to the Appeal Panel within thirty days after the date on which the decision was made.
- (2) Notice of appeal filed pursuant to subsection (1) of this section shall set out all the grounds of facts, law or a combination of law and facts on which the appeal is based.
- (3) On receipt of a notice of appeal under this section, the Secretary to the Appeal Panel shall cause the notice to be given to the Chief Registrar of the High Court along with all the exhibits tendered at the hearing before the Appeal Panel within thirty days after the date on which the notice under subsection (1) of this section was served.
- (4) Where the Appeal Panel has not been constituted under this Law or the Appeal Panel fails to constitute a quorum for the hearing of an appeal against an assessment made on a taxable person, the taxable person who:
- (a) is aggrieved by the assessment; and
 - (b) has been unable to agree with the Service in the manner provided in **section 58 (2) of this Law and section 58 (3) of the Personal Income Tax Act**, may appeal against the assessment to the High Court of

the State as a court of first instance on giving notice in writing to the Service within thirty (30) days after the date of service of notice of the refusal by the Service to amend the assessment as desired.

- (5) All parties to an appeal shall be given seven days' notice of the date fixed for the hearing of the appeal unless rules made under this Part otherwise provide.
- (6) If at the hearing of an appeal from the decision of the Appeal Panel, a certified copy of that decision is produced before the High Court and the decision contains a record by reference to-
 - (a) **Section 84 (13) (a)** of this Law, the High Court shall dismiss the appeal;
 - (b) **section 84 (13) (b) of this Law**, the High Court may dismiss the appeal on *prima facie* evidence, with respect to the accounts, books or records being in complete or unsatisfactory, as the Court considers sufficient;
 - (c) **Section 84 (13) (c) of this Law**, the High Court shall dismiss the appeal unless it considers that the cause of the neglect or refusal was reasonable.
- (7) Notwithstanding the provisions of section 68 of the Personal Income Tax Act, if in a particular case the Judge, from information given at the hearing of the appeal is of the opinion that tax has not been recovered, he may, on application being made by or on behalf of the Service, require the appellant to furnish within such time as may be specified the tax assessed, which shall immediately become payable and recoverable.
- (8) The amount payable as the cost of the appeal shall be fixed by the Court.
- (9) An appeal against the decision of High Court shall proceed to the Court of Appeal within ninety (90) days of the decision of the High Court and from there to the Supreme Court.
- (10) The Chief Judge of the State may make rules providing for

the procedure in respect of appeals made under this Law and until the rules are made, the High Court Rules relating to hearing of appeals shall apply to the hearing of an appeal under this Part.

*Assessment
to be final
and
conclusive*

87.

- (1) Where no valid objection or appeal has been lodged within the time limited by **section 58 (2) of this Law** or where due notice has not been given of a further appeal against a decision of the Appeal Panel or High Court, as the case may be, an assessment made by the Service shall be final and conclusive for all purposes of this Law as regards the amounts of the assessable, total or chargeable income and the tax payable as assessed by the Service.
- (2) Where an assessment has become final and conclusive, any tax underpaid, including any amount deposited with the Service on account of the tax charged by the assessment, shall be paid, and nothing in **section 55 of the Personal Income Tax Act** shall prevent the Service from making an assessment or additional assessment for any year which does not involve re-opening any issue, on the same fact, which has been determined for that year of assessment on appeal.

*Right to Legal
representation*

88.

- (1) An aggrieved person or appellant, as the case may be, may either appear in person or authorize one or more legal practitioners or any of its officers to represent him or its case before the Appeal Panel.
- (2) An aggrieved person or a company in a case before the Appeal Panel is entitled to be represented at the hearing of an appeal by a legal practitioner or chartered accountant or an adviser, provided that, if the person appointed by the aggrieved person or company to be his representative in any matter before the Appeal Panel is unable for good cause to attend the hearing, the Appeal Panel may adjourn the hearing for such reasonable time as it deems fit, or admit that the appeal be made by some other person or by way of a written address.

*Application of
statute of
limitation*

89.

- (1) Subject to the provisions of this Law, the provisions of any law seeking to limit any cause or action before any court shall not apply to any matter brought before the Appeal Panel or a

Court under this Law.

*Powers and
procedures of
the Appeal
Panel*

90. (1) The Appeal Panel may make rules regulating its procedures.
- (2) The Appeal Panel shall, for the purposes of discharging its functions under this Law, have power to-
- (a) summon and enforce the attendance of any person and examine him on oath,
 - (b) require the discovery and production of documents,
 - (c) receive evidence on affidavits,
 - (d) call for the examination of witnesses or documents,
 - (e) review its decisions,
 - (f) dismiss an application for default, or decide matters ex-parte;
 - (g) set aside any order of dismissal of any application for default or any order made by it ex-parte; and
 - (h) do anything, which in the opinion of the Appeal Panel, is ancillary and incidental to its functions under this Part.
- (3) Proceedings before the Appeal Panel shall be deemed to be judicial proceedings and the Appeal Panel shall be deemed to be a civil court for the purpose of this Law.

PART XI - PRESUMPTIVE TAX

*Taxable
Persons under
the
Presumptive
Tax Regime*

91. (1) The categories of persons to be administered under this Law shall include persons –
- (a) not covered under the Pay-As-You Earn or direct assessment provisions of this Law;
 - (b) whose income for all practical purposes cannot be ascertained; or
 - (c) whose financial records of business undertaken are not kept in a manner to enable proper assessment of income tax payable to be readily ascertainable.

- (2) The taxable persons to which the provisions of subsection (1) of this section apply include persons operating micro, small and medium scale businesses on whom a tax known as "Presumptive Tax" shall be imposed by the Service based on the level of activities of the taxable persons in the businesses or enterprises as provided in **Schedule 1 Article 7** to this Law.

*Presumptive
Tax
Registration
and the
Presumptive
Tax Returns
Forms.*

92. (1) For the purpose of the Presumptive Tax chargeable on the businesses or enterprises under this Part, the Service shall make available to taxable persons, on an annual basis, the Presumptive Tax Registration Form and the Presumptive Tax Returns Form, referred to as **Form A and Form B respectively** as contained in Schedules 1 to this Law.

*Time for filing
Returns*

93. (1) A taxable person shall file the returns made available by the Service on or before ninety (90) days from the commencement of each year.
(2) Failure by a taxable person to file returns under this section constitutes a contravention of the provisions of this Law.

*Presumptive
Tax Table*

94. (1) The Presumptive Tax administered and payable by a taxable person under this Part shall be in accordance with the classes of trade, business, vocation and profession set out in the Presumptive Tax Table contained in **Schedule 1, Article VI** to this Law.
(2) The Board may make recommendations to the Governor, as may be required, from time to time, for –
(a) the review of the Presumptive Tax payable in respect of trade or business; or
(b) the amendment of the list of trades or businesses in the Presumptive Tax Table contained in **Schedule 1, Article VI** to this Law and any revision or amendment for presentation to the House of Assembly for approval and shall be published by the Service in the State Gazette.
(3) The Service shall by order, published in the State Gazette prescribe the mode and procedures for the payment of the Presumptive Tax by taxable persons under this Part.

- (4) On payment of the Presumptive Tax, the Service shall issue a tax clearance certificate to the taxable person in accordance with the procedures set out in **section 30 of this Law**.
- Surveillance of activities, businesses and operations of taxable persons* 95. (1) The Service shall maintain close surveillance of the activities, businesses and operations of taxable persons under this Part to –
- (a) ensure compliance with the provisions of this Part;
 - (b) obtain timely and useful information on the nature level and volume of business being undertaken;
 - (c) ascertain the appropriate category of business for a taxable person; and
 - (d) Provide necessary guidance and encourage the keeping of records of transactions of activities, businesses and operations.
- Objection to class of business or assessment.* 96. (1) A taxable person who is not satisfied with the class of business imposed or assessment made by the Service may file an objection with the Service within thirty (30) days of the receipt of the assessment stating clearly the grounds on which the objection is based.
- Appeal to the Appeal Panel* 97. (1) A taxable person who is dissatisfied with the decision of the Service in relation to the objection referred to in **Section 96** of this Law may appeal to the Tax Appeal Panel within the thirty days of the decision of the Service.
- Service to provide guidance to taxable persons* 98. (2) The Service shall take appropriate measures, including education and enlightenment programmed to provide necessary guidance to taxable persons to keep records of transactions to facilitate migration from the payment of Presumptive Tax under this Part to the conventional Pay-As-You-Earn or direct assessment provided for in this Law.
- (3) A taxable person under this Part may voluntarily choose to exit from being subject to the provisions of this Part and file requisite returns for assessment to be made under the relevant provisions of this Law.
 - (4) Where the Service discovers, based on available records or any other valid record or information that a taxable person ought to be assessed under any other Part of the Law, the Service shall ensure that the taxable person is assessed

accordingly.

Penalty for failure to make payment

99. (1) A taxable person to whom the provisions of this Part apply, who fails or neglects to make payment of the Presumptive Tax assessed on him is liable to pay the sum of five per cent (10%) per annum in addition to the Presumptive Tax due and payable.

PART XII – LAND USE CHARGE

Land Use Charge

100. (1) Subject to the provisions of this Law, there is imposed a land use charge, which shall be payable on all real property situated in the State.
- (2) For the purpose of this Law, each Local Government Revenue Committee in the State is required to assess and levy tenement within its jurisdiction.
- (3) Each Collecting Authority [**LG**] may delegate to the State, by a written agreement, its functions with respect to the assessment of privately owned houses or tenement for the purpose of levying and collection of such rate as may prescribed under this Law.

Property liable to charge

101. (1) Land Use Charge shall be payable in respect of any property that is not exempted under **Section 104(2)** of this Law.

Property Assessment

102. (1) The **Commissioner for Finance** undertakes or causes to be undertaken an assessment of chargeable properties in such areas of the State as the Commissioner may designate by Order in the State Gazette.
- (2) For the purpose of subsection (1), the **Commissioner for Finance** may appoint property identification officers, qualified assessors, valuers and other persons as he may consider necessary.
- (3) For the purpose of carrying out the identification or assessment of a property, the identification officers or assessors or their authorized assistants may, on any day between the hours of 8.00 a.m. and 6.00 p.m. -
- a) enter, inspect, survey and assess the property;

- b) request documents or other information to be produced to the identification officer or assessor;
- c) take photographs; and
- d) Make copies of documents necessary for the inspection.

*Persons
Liable to Pay
Charge*

103. (1) The owner of the title to the property is liable to pay Land Use Charge in respect of any taxable property.
- (2) The Land Use Charge payable for any property under this Law shall be as specified in the Schedule to this Law, and where no provision is made the Governor shall determine the appropriate rates payable.

*Exemption
from Land
Charge*

104. (1) The following property shall be exempted from payment of Land Use Charge -
- a) a property owned and occupied by a religious body and used exclusively for public worship or religious education;
 - b) cemeteries and burial grounds;
 - c) a recognized and registered institution or educational institute certified by the **Commissioner for Finance** to be non-profit making;
 - d) property used as public library;
 - e) any property specifically exempted by the Governor by notice published in the State Gazette;
 - f) all palace of graded Emirs and Chiefs in the State;

(2) The Commissioner responsible for Finance may, by notice published in the __State Gazette grant partial relief for a property that is:-

- (a) occupied by a non-profit making organization and used solely for community games, sports, athletics or recreation for the benefit of the general public;
- (b) used for a charitable or benevolent purpose for the benefit of the general public and owned by the State Government, Local Government, Federal Government or a non-profit making organization.

Loss of

105. (1) An exempted property or part of an exempted property shall

Exemption

become liable for Land Use Charge if

- a) The use of the property changes to one that does not qualify for the exemption; or
- b) The occupier of the property changes to one who does not qualify for the exemption.

(2) If the Land Use Charge status of a property changes, a Land Use Charge imposed in respect of that property shall be pro-rated so that the Land Use Charge is payable only for that part of the year in which the property or part of it, is not exempted.

*Land Use
Charge
Demand
Notice*

106. (1) The Service shall cause to be issued in each Financial Year a Land Use Charge Demand Notice with respect to every chargeable property that has been assessed in accordance with this Law.
- (2) Land Use Charge Demand Notice shall be delivered to the owner or occupier.
- (3) If there is no owner or occupier or agent available to take delivery, the Land Use Charge Demand Notice shall be pasted on the property and such pasting shall be deemed sufficient delivery of the notice.
- (4) The person liable to pay the amount of Land Use Charge on the demand notice shall within thirty (30) days after the date of delivery of the Land Use Charge
- (5) Demand Notice pay that amount at one of the designated banks specified in the Demand Notice.
- (6) Upon an application in writing made by the owner, the **Commissioner for Finance** may reduce the Land Use Charge by such discount as is specified in the demand notice, if the owner pays within fifteen (15) days of receiving the demand notice.

*Appeal
Against a
Land Use
Charge*

107. (1) A taxable person liable to pay Land Use Charge may appeal to the Tax Appeal Panel.
- (2) An appeal shall not lie unless –
- a) Notice is given in the prescribed manner to the **Commissioner for Finance;**
 - b) The prescribed fee is paid to the Assessment Appeal

Tribunal;

c) In the case of a person aggrieved with his property assessment:

(i). 50% of the amount of the assessed Land Use Charge being disputed is deposited directly into the State Government Assessment Appeal Account which shall be maintained by the **Commissioner for Finance** at a designated Bank;

(ii). the appellant has produced to the Tribunal the receipt for the payment of the amount from the bank and such receipt has been confirmed by the **Commissioner for Finance** as valid.

*Land Use
Charge
Collection
Account*

108. (1) The **Commissioner responsible for Finance** shall cause an account to be opened to be known as the Land Use Charge Collection Account, consisting of all Land Use
- (2) Charge payments deposited in each designated bank in accordance with this Law.
- (3) At the beginning of each month, the Service shall furnish the **Commissioner for Finance** the total amount of Land Use Charge payments on deposit in the Account.
- (4) The Service shall, not later than ten (10) days after a meeting of State Joint Local Government Account Committee, pay to each Local Government Council in the State a share of the Land Use Charge collected and standing on deposit in the Land Use Charge Collection Account.
- (5) The share to be paid by the Service to each Local Government Council shall be such percentage of the Net Land Use Charge on deposit at the end of each month with 40% due to the State and 60% to the Local Government Areas or such other ratio approved by a resolution of the State House of Assembly.
- (6) Subject to the approval of the State House of Assembly, the **Commissioner responsible for Finance** may by Order in the State Gazette, make regulations generally for carrying into effect the purpose of **Part XII of this Law**.

PART XIII – CONSUMPTION TAX

- Imposition of Consumption Tax* 109 . (1) A tax is imposed on any person (referred to in this Law as **"the Consumer"**) who –
- a) pays for the use or possession or for the right to the use or possession of any hotel, hotel facility or events centre; or
 - b) Purchases consumable goods or services in any restaurant whether or not located within a hotel in Borno State.
- (2) The amount to which this tax applies shall be the total cost of facilities, consumable or personal services supplied to a consumer in, by or on behalf of the hotel, restaurant or events centre.
- (3) The rate of tax imposed by this Law shall be five per cent of the total Law issued to the consumer, excluding Value Added Tax.
- Tax Collection Agent* 110 . (1) person owning, managing or controlling any business or supplying any goods or services chargeable under this **Section** (referred to in this Law as the **"Collection Agent"**) shall collect for and on behalf of the State, the tax imposed by this Law based on the total amount charged or payable by the consumer in accordance with the provisions of **Section 109 (3) of this Law.**
- (2) Any Hotel, Restaurant, Event Centre or other business affected by this Law shall, within thirty (30) days of the commencement of this Law or upon commencement of business, whichever is earlier, register with the Service for the purpose of this Law.
- (3) Every Collecting Agent shall produce evidence of registration with the Service as a condition precedent to any contractual relationship with the State Government or any of its Ministries, Departments, Parastatals or Local Government Authorities.

- (4) Every Collecting Agent shall conspicuously display within its business premises the Certificate of Registration issued to it by the Service.

Registration of Hotels, etc. 111 (1) Any hotel, restaurant, eatery, takeaway, soya spot, event centre or other similar business shall, within thirty days of the commencement of this Law or on commencement of business, whichever is earlier, register with the Services Collection Agent for the purpose of this Law.

- (2) A Collecting Agent shall produce evidence of registration with the Service as a condition precedent to any contractual relationship with the State Government or any of its Ministries, Departments, Agencies or Local Government Councils.

Records keeping by Tax Collection Agent 112 (1) Every Collecting Agent shall –
a) Keep, maintain and preserve such records, books and accounts in respect of all transactions chargeable under this Law as the Rate of Tax Registration of Hotels, etc. Report and Remittance Collection Agent Service may prescribe and shall enter regular accounts of the tax collected from day to day;

- b) subject to the provisions of subsection (3) of this section, pay to the designated account of the State Government, the tax collected during the preceding reporting period and at the same time, file with the Service, a report stating –

- (i). the total amount of payments made for all chargeable during the preceding reporting period;
(ii). the amount of tax collected by the agent during the reporting period; and
(iii). Any other information required by the Service to be included in the report.

- (2) For the purpose of these provisions, each calendar month is a reporting period and the taxes imposed and collected under this Law are due and payable on or before the 10th day of each calendar month.

- (3) The tax collected shall be a debt due to the State and

recoverable by the Service from the supplier of chargeable facilities, goods and services.

Access to reports and books 113 (1) An authorized officer of the Service -
a) May enter without warrant, any premises on which he reasonably believes that a person is carrying on business in order to ascertain whether this Law is being complied with by the occupier of the premises or any other person.
b) Shall at any reasonable time of the day be given access to all books and records of any hotel, restaurant or other establishment offering chargeable goods and services for the purpose of verifying facts necessary to determine the amount due and payable to the Government under this Law.

Filing of Returns by Collection Agents 114 (1) Where a Collecting Agent fails to make a return or remittance as required by the provisions of this Law or where his returns are not substantiated by records, the Service may make an estimate of the total amount of tax due and may order him in writing to pay the estimated amount to the State Government within 21 days of the date of service of the order.
(2) The Service may from time to time by Order published in the State Gazette issue rules and regulations for the determination, collection, and remittance of taxes due and for the proper administration of **Part XIII of this Law.**

Penalties and interest for failure to remit Tax by Collection Agent. 115 (1) All taxes that are not remitted to the designated account of the Government within the time allowed shall attract 10% of the amount as penalty. And interest at the prevailing Central Bank of Nigeria rate.
(2) If a Collection Agent fails to file a report and remit taxes (the goods and services tax) collected within the time allowed by **Section 114** of this Law, that Agent shall, in addition to interest payable under **Section 115** of this Law, pay a penalty of ten per cent of the amount of tax due.
(3) Any Director, Manager, Officer, Agent or Employee of the

Collecting Agent who fails to comply with the provisions of this Law, shall be guilty of an offence and liable on conviction to six months imprisonment or a fine of Two Million Naira (**₦2,000,000**) or both.

*Consumption
Tax payable
on disposal or
transfer of
business*

- 116 (1) Where a hotel, restaurant, event centre or other facility covered by this Law is sold or otherwise disposed of, the transferee shall withhold such amount of the purchase price or other consideration as is sufficient to offset all payments already due to the Government under the provisions of this Law, unless the transferor has first provided a receipt issued by the Service showing that the amount due at the date of transfer had been paid or that no amount was due.
- (2) A transferee of a chargeable facility who fails to comply with the provisions of subsection (1) of this section shall be liable to pay the amount due to the designated Government account and the provisions of sub sections 1 of this Law shall apply as if he was operating the hotel business at the time the payments were due.
- (3) The transferee of a chargeable facility may request from the Service, a certificate stating that no tax is due or stating the amount of tax due from the facility at the date of transfer.
- (4) In the case of a request made under subsection (3) of this section, the Service shall issue the certificate within thirty (30) days of receiving the request or within thirty (30) days after the day on which the relevant records of the business are made available for audit, whichever is later, but in either event, the Service shall issue the certificate within sixty (60) days after the date of request.
- (5) In the absence of willful concealment or fraud, the period of limitation during which the Service may assess tax against a transferor under this section is four (4) years from the date when the transferor disposes the chargeable facility or when a determination is made against the transferor, whichever event occurs later.

Regulations

- 117 (1) The Service may, from time to time, by order publish in the

under this Part . State Gazette, rules and regulations for the determination, collection, and remittance of Consumer Tax due and for the proper administration of the provisions of this part.

PART XIV - OTHER TAXES, LEVIES AND RATES COLLECTABLE BY THE STATE

Entertainment Levy 118 (1) There is imposed an Entertainment Levy which shall be payable by users of viewing centers, cinemas, film houses, photo studios, film production facilities, internet services, paid television and compact disc plates.

(2) The rate of Entertainment Levy imposed by this Law shall be as specified in **Schedule 1, Article VII** to this Law.

Collection Agent 119 (1) The owner, manager or person controlling any of the businesses chargeable to Entertainment Tax under **section 118 (1)** of this Law (in this Part referred to the "Collection Agent") shall collect for and on behalf of the Service, the Entertainment Tax imposed by this Law based on the total amount charged or payable by the user in accordance with the provisions of **section 118 (2)** of this Law.

Registration of viewing centers, film houses, etc. 120 (1) All viewing centers, cinemas, film houses, photo studios, film production facilities, internet services, paid television businesses and compact disc plates producers shall, within thirty days of the commencement of this Law or on commencement of business, whichever is earlier, register with the Service for the purpose of this Law.

(2) A Collecting Agent shall produce evidence of registration with the Service as a condition precedent to any contractual relationship with the State Government or any of its Ministries, Departments, agencies or Local Government Councils.

Report and remittance 121 (1) A Collecting Agent shall submit to the Service monthly returns comprising the sales records of the services rendered, the cash book, the customer ledger or records together with the evidence of remittance of Entertainment Levy for the month within twenty-one (21) days of the succeeding month.

Access to reports and books 122 (1) An authorized officer of the Service -
(a) may enter without warrant, any premises on which he reasonably believes that a person is carrying on business in

order to ascertain whether the provisions of this Part is being complied with by the occupier of the premises or any other person; and

(b) shall at any reasonable time of the day be given access to all books and records of any viewing centre, cinema, film house, photo studio, film production facility, internet service, paid television business or compact disc plates business rendering chargeable services for the purpose of verifying facts necessary to determine the amount due and payable to the Service under this Law.

*Estimated
assessment*

123 (1) Where a Collecting Agent fails to make a return or remittance as required by the provisions of this Law or where his returns are not substantiated by records, the Service may make an estimated assessment on the Collecting Agent and may order him in writing to pay the amount charged in the assessment to the Service within twenty-one days of the date of service of the assessment.

(2) An objection to the assessment under subsection (1) of this section shall only be valid if the supporting documents, records or information as specified by the Service are provided within fourteen days of the receipt of the demand notice, otherwise the assessment shall be final and conclusive.

(3) Where the monthly returns or information provided by the Collecting Agent are considered by the Service to be untrue, additional returns shall be requested for additional assessment to be made.

(4) Where the Collecting Agent fails to provide the additional returns under the provisions of subsection (3) of this section, the Service shall make an additional estimated assessment, accordingly.

Penalties

124 (1) If a Collecting Agent fails to file a report and remit the Entertainment levy collected by him within the time allowed by **section 121** of this Law, the Collecting Agent shall, in addition to any other penalty provided under this Law, pay a penalty of two hundred per cent of the amount of Entertainment Tax due.

(2) Any director, manager, officer, agent or employee of the Collecting Agent who fails to comply with the provisions of this

Law, commits an offence and liable on conviction to a fine of not less than two hundred thousand naira or imprisonment for a term of six months or to both the fine and imprisonment.

PART XV - ADMINISTRATION OF RATES AND LEVIES COLLECTABLE BY LOCAL GOVERNMENTS

Interpretation of this Part

125 In this Part, unless the context otherwise requires-

“**Court**” means a Revenue Court, Magistrate Court, Customary Court or any other competent court within the Local Government Areas in the State;

“**Fees**” means a charge imposed by a Local Government Council for a particular service permission or right granted exclusively to a person;

“**General contractor**” means a general contractor operating within the Local Government Area;

“**Harmonized demand notice**” means document containing all harmonized rates and levies collectable in the Local Government Areas in the State;

“**Permanent stall**” means solid structures built and owned by private individuals;

“**Person**” includes an individual or body of individuals, family, body corporate, trustee and executor who carries on an economic activity for the purpose of generating income within a Local Government Area in the State;

“**Rates and levies**” mean the amount payable to the Local Government Council as provided in **Schedule 4** to this Law;

“**Receipt**” means a document issued to a person as evidence of payment of a rate or levy;

“**Revenue Collector**” means a Revenue Collector appointed under **section 128** of this Law;

“Revenue Committee” means the Local Government Revenue Committee established under **section 70** of this Law.

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| <i>Rates and levies payable</i> | 126 | Except as provided under this Law, no rate or levy shall be payable to a Local Government Council in the State unless as specified in Schedule 4 to this Law. |
| <i>Display of approved collectable taxes, levies, fees, rates, etc.</i> | 127 | Each Local Government Council shall display at a conspicuous place in all the revenue offices in the Local Government Area, a chart showing the approved collectable rates and levies and their expected time of payment. |
| <i>Appointment and identification of Revenue Collectors</i> | 128 | <p>(1) The Local Government Council has exclusive power to appoint Revenue Collectors for the purpose of this Part.</p> <p>(2) A Revenue Collector shall wear identification badges with clear inscriptions of his name and official capacity.</p> <p>(3) The production by a Revenue Collector of an identity card and certificate or warrant-</p> <ul style="list-style-type: none"> a) Issued by and having printed on it the office of the Local Government Council; and b) Setting out his full names and stating that he is authorized to exercise the functions of a Revenue Collector, c) Shall be sufficient evidence that the Revenue Collector is duly authorized for the purpose of this Part. <p>(4) A Local Government Council shall not employ consultants for the purpose of assessment and collection of rates and levies contained in Schedule 4 to this Law.</p> |
| <i>Powers of Revenue Collectors</i> | 129 | (1) A Revenue Collector has the power to enter into any premises between the hours of 8.00 am and 6 00 pm for the purpose of demanding and collecting rates and levies on behalf of the Local Government Council. |
| <i>Review of assessment</i> | 130 | <p>(1) If any person disputes an assessment made by the Revenue Committee under this Part, he may apply to the relevant Local Government Council by a notice of objection in writing to review and to revise the assessment and the application shall state precisely the grounds of objection to the assessment.</p> <p>(2) The notice of objection shall be given within fourteen days</p> |

from the date of service of the notice of assessment or demand notice.

- (3) On receipt of the notice of objection, the Local Government Council may require the person giving the notice to-
 - (a) furnish such particulars;
 - (b) produce documents as it considers necessary;
 - (c) Summon any person who may be able to give information considered material to the determination of the objection to attend for examination by an officer of the Local Government Council.
- (4) If a person who has objected to an assessment agrees with the Local Government Council as to the correct amount chargeable, the assessment shall remain or be amended as appropriate.
- (5) Where an overpayment or incorrect payment has been made to the Local Government Council, a refund shall be made to the payer within thirty days of application to the Local Government Council.
- (6) A Local Government Council shall establish a complaints office where complaint may be received.

Demand notice

- 131 .
- (1) The Local Government Council shall between the months of January to March of each year issue and serve a harmonized demand notice in respect of rates and levies contained in **Schedule 4** to this Law to persons liable to pay rates and levies in its Local Government Area.
 - (2) Where a person is liable to two or more of the rates and levies contained in **Schedule 4** of this Law at the same time in any year of assessment, the relevant Local Government Council may issue and serve a single demand notice, indicating the amount due on each of the rates or levies.
 - (3) For the purpose of tenement rate, the Local Government Councils may employ the services of an estate surveyor or valuer to determine the value of the property for the purpose of assessment.

Payment

- 132 .
- (1) Unless payment due dates are otherwise specified in this Law, all persons to whom this Law applies shall pay to Revenue Collectors all rates and levies as provided under this Part-

- (a) within sixty days after the service of an assessment or demand notice on him, in respect of amounts due to be paid annually;
 - (b) within five days from the beginning of every month, respect of amounts due to be paid monthly;
 - (c) Immediately, in any other case.
 - (2) Except as otherwise provided in any Law, tax due to any Local Government Council in the State shall be payable by cash, bank draft, electronic debit or credit card, or money transfer into any of the banks designated by the Chairman of the relevant Local Government Council entitled to receive such tax.
- Issuance of security receipt* 133 (1) The Local Government Council shall ensure that any receipt issued under this Part has security features from the State Government Printer, the Nigerian Security Printing and Minting Company Limited or is as prescribed by the Local Government Council.
- Taxpayer to show evidence of payment.* 134 (1) A person, who has been issued with a receipt for the payment of any rate or levy, shall on request by a revenue collector produce the receipt as evidence of the payment made.
- Recovery of unpaid rates and levies* 135 (1) The Local Government Council may institute recovery action through its Legal Department against any defaulter at the Revenue Court or any competent court for the purpose of enforcing the collection the unpaid rates and levies.
- Offences and penalties under this Part* 136 (1) Any person who-
- (a) fails to comply with the requirements of a notice served on him under this Part; or
 - (b) without sufficient cause, fails to attend in answer to a notice or summons served on him or having attended, fails to answer Lawfully put to him, Commits an offence under this Part.
- (2) A person who commits an offence under subsection (1) of this section is liable on conviction-
- (a) in the case of a first offence, to a fine of less than five thousand naira or imprisonment for a term not exceeding three months or to both the fine and imprisonment; and
 - (b) for each subsequent offence, to a fine not of less than

ten thousand naira or imprisonment for a term not exceeding six months or to both the fine and imprisonment.

- (3) In addition to the penalties imposed under subsection (2) of this section, the unpaid rates and levies shall be regarded as debt due to the Local Government Council and shall be recovered, accordingly.

Unauthorized collector

137

- (1) A person who –
- (a) collects or attempts to collect any rate or levy that is not specified in **Schedule 4** to this Law;
 - (b) collects or attempts to collect any rate, levy or penalty without due authority and identification; or
 - (c) mounts a roadblock or causes a road or street to be closed for the purpose of collecting any levy,
- (2) Commits an offence under this Part and is liable on conviction to a fine of fifty-thousand naira or imprisonment for a term of three months or to both the fine and imprisonment.

Contravention and misrepresentation

138

- (1) A person or body appointed for the administration of this Law or employed in connection with the assessment or collection of levy who –
- (a) demands from anyone an amount in excess of the authorized assessment, rate or levy;
 - (b) fails to remit the revenue collected;
 - (c) withholds for his own use the whole or any portion of the revenue collected;
 - (d) renders a false return, whether orally or in writing, of the amount of revenue collected or received;
 - (e) defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Local Government Council or any member of the public;
 - (f) steals or misuses Local Government Council documents; or

		(g) Compromises the assessment or collection of any rate or levy, commits an offence and is liable on conviction to a fine equivalent to five hundred per cent of the sum involved or imprisonment for a term of one year or to both the fine and imprisonment.
		(2) A person who, while committing an offence under the provisions of this Part, is armed with any offensive weapon commits an offence and is liable on conviction to imprisonment for a term of three years.
		(3) A person who, obstructs or threatens to or causes injury to any officer or authorized agents of a Local Government Council in the discharge of his functions under this Law, commits an offence and is liable on conviction to imprisonment for a term of three years.
		(4) A person who aids or abets one or more persons for the purpose of contravening any of the provisions of this Law commits an offence and is liable on conviction to a fine equivalent to two of the sum involved or imprisonment for a term of two years or to both the fine and imprisonment.
		(5) A person who impersonates a Revenue Collector or an authorized officer is, in addition to any other punishment, liable on conviction to a fine of two hundred and fifty thousand naira or imprisonment for a term of three years or to both the fine and imprisonment.
<i>Review of rates and levies</i>	139	(1) The State Joint Revenue Committee shall carry out a periodic review of the rates and levies chargeable specified in Schedule 4 to this Law and categorization of the Local Government Councils into Urban, Semi-Urban and Rural areas and recommend to the Governor for onward transmission to the State Assembly.
		(2) The review shall be made in consultation with relevant stakeholders.
<i>Enforcement</i>	140	(1) The Chief Judge may establish mobile Revenue Courts for the purpose of enforcing the provisions of this Part.
		(2) In entertaining a case of default, the Revenue Court shall have power to order the sealing off of any premises, impounding, seizure or confiscation of any moveable

property from a defaulter for the purposes of recovering the unpaid rate or levy.

(3) A Local Government Council may employ the services of Law Enforcement Agencies for the purpose of enforcement under this Part.

(4) Nothing in this Law shall be construed as prohibiting a Local Government Council from enforcing penalties stipulated for breach of its Bye Laws or charging fees as may be approved by the State Joint Revenue Committee for the use of Local Government Council properties, public utilities established and maintained by the Local Government Council, or services rendered by the Local Government Council or its officials to particular persons.

*Funding of
revenue
collection*

141

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The Local Government Council shall, with the approval of the State Joint Revenue Committee, provide an amount not less than five percent and not exceeding ten per cent of all revenues collected by the Council as cost of collection.

**PART XVI - TAXES, LEVIES, RATES, ETC. COLLECTABLE BY
MINISTRIES, DEPARTMENTS AND AGENCIES OF
GOVERNMENT**

- | | | | |
|---|-----|-----|---|
| <i>Display of
approved
collectable
taxes, levies,
fees, rates, etc.</i> | 142 | (1) | Each Ministry, Department or Agency of Government shall display at a conspicuous place in all the revenue offices, a chart showing the approved collectable rates, levies fees, rates and other charges and their expected time of payment. |
| <i>Establishment
of complaint
and information
office</i> | 143 | (1) | Each Ministry, Department or Agency shall establish a complaint and information office to provide relevant information to taxable persons and listen to their complaint. |

PART XVII - REQUEST FOR INFORMATION

- | | | | |
|--|-----|-----|--|
| <i>Procedure for
obtaining
information</i> | 144 | (1) | For the purpose of obtaining full information in respect of the profits or income of any person, body corporate or organization, the Service may give notice to that person, body corporate or organization requiring him or it, within the time specified by the notice to- <ul style="list-style-type: none">a) complete and deliver to the Service any return specified in such notice;b) appear personally before an officer of the Internal Revenue Service for examination with respect to any matter relating to profits or income;c) produce or cause to be produced for examination, books documents, and any other information at the place and time stated in the notice, which may be from day-to-day for such period as the Service may deem necessary; ord) give orally or in writing any other information including |
|--|-----|-----|--|

a name and address specified in such notice.

- (2) For the purpose of paragraph (a) to (d) of Subsection (1) the time specified by such notice shall not be less than seven (7) days from the date of service of such notice except that an officer of the Board not below the rank of a Chief Inspector of Taxes or its equivalent may act in any of the cases stipulated in paragraphs (a) to (d) of Subsection (1), without giving any of the required notices set out in this Section.
- (3) A person, who contravenes the provisions of this Section in respect of each offence, be liable on conviction to a fine equivalent to 100% of his actual tax liability.
- (4) The provisions of this Section or any other provisions of this Law, shall not be construed as precluding the Service from verifying by the audit or investigating any matter relating to returns or entries in any book, documents or accounts including those stored in a computer, or digital or magnetic or optical electronic media as ay be specified by the Service.
- (5) Any person may apply in writing to the Service for extension of the time within which to comply with the provisions of this Section provided that the person-
 - a) makes the application before the expiration of the time stipulated in the Section for making the returns; and
 - b) Shows good cause for his inability to comply with this provision.
- (6) If the Service is satisfied with the cause shown in the application under paragraph (b) of this subsection it may in writing grant the extension of the time or limit the time as it may consider appropriate.

*Information to
be supplied by
bankers*

- 145 .
- (1) Without prejudice to **section 26 of this Law**, every person engaged in banking shall prepare and deliver to the Service quarterly returns specifying-
 - a) in the case of an individual, all transactions involving the sum of one million Naira and above, or

- b) in the case of partnership or unincorporated business names, all transactions involving the sum of three million Naira and above; and
 - c) the names and addresses of all customers of the bank connected with the transaction.
- (2) Subject to subsection (1) of this Section, for the purpose of obtaining information relating to taxation, the Service may give notice to any person including person engaged in banking business in Nigeria to provide within the time stipulated in the notice, information including the name and address of any person specified in the notice.
- (3) A person engaged in banking business in Nigeria shall not be required to disclose any additional information about his customer or his bank under this Section unless such additional disclosure is required by a notice signed by the Executive Chairman of the Service on the advice of the Technical Committee of the Board.
- (4) Any person who, having been engaged in banking in Nigeria, contravenes the provision of this Section, commits an offence and shall, in respect of each contravention be liable to a fine of Five Hundred Thousand Naira **(N500,000.00)** in the case of body corporate and in the case of an individual a fine of Fifty Thousand Naira **(N50,000.00)** or imprisonment for a term of five years or both.

PART XVIII - PENALTIES FOR GENERAL OFFENCES

Penalty for offences where no specific penalty is provided

- 146 (1) A person who contravenes any of the provision of this Law or any regulation made there under commits an offence and, where no specific penalty is provided shall be liable on conviction to a fine not less than **N250,000 (Two Hundred and Fifty Thousand Naira)** or more than **N500,000 (Five Hundred Thousand Naira)** or imprisonment for a term not less than 6 months or exceeding 3 years or to both such fine and imprisonment.

- (2) Where an offence under this Law is committed by a body corporate or firm or other incorporated trustees or other similar association of individuals,
- a) every director, manager, secretary or other similar officer of the body corporate; or
 - b) every partner of the firm; or
 - c) every trustee and person concerned in the management of the registered trustee; or
 - d) every person purporting to act in any management capacity in such body corporate or firm or incorporated trustee or similar association of individuals, commits an offence and is liable to be prosecuted against and punished for the offence under sub-section (1) hereof in like manner as if he had himself committed the offence, unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.

*Failure to
attend to Notice*

- 147 (1) A person who -
- a) fails to comply with a requirement or notice served on him by the Service under this Act, or
 - b) without sufficient cause fails to comply with any notice or summons served on him in respect of any proceeding of the Service or that of the Tax Appeals Committee for considering a notice of objection or an appeal by that person, as the case may be, commits an offence and is liable on conviction to a fine of N50,000 or to a term of imprisonment not exceeding 3 months or to both such fine and imprisonment.

*Penalty for
making
Incorrect
Returns*

- 148 (1) A person who does, make or gives, as applicable-
- a) an incorrect return or statement by omitting or understating any income chargeable to tax under this Law, or failure to attend to a Notice shall be guilty of an offence and liable to prosecution; and

- b) any incorrect information in relation to any matter or thing affecting the liability to tax of any taxable person, commits an offence and is liable on conviction to a fine of **N200,000** and twice the amount of the tax which has been undercharged in consequence of such incorrect return or information, or would have been so undercharged if the return or information, had been accepted as correct.
- (2) No person shall be held liable under the provisions of subsection (1) of this section unless the complaint concerning such offence was made in the year of assessment in respect of or during which the offence was committed or within 3 years after the expiration thereof.

*False
Statements and
Returns*

- 149 (1) A person who -
- a) for the purpose of obtaining any deduction, set-off, relief or repayment in respect of tax for himself or any other person, or who in any statement or returns, account or particulars made or furnished with reference to tax, knowingly makes any false statement or false representation, or
 - b) aids, abets, assists, counsels, incites or induces any other person to -
 - (i). make or deliver any false statement or returns under this Law,
 - (ii). keep or prepare any false accounts or particulars concerning any income on which tax is payable under this Law, and thereby
 - (iii). Unlawfully refuse or neglect to pay tax, commits an offence and is liable on conviction to a fine of N200,000; and 100% of the amount of tax unpaid or to False Statements and Returns imprisonment for a term not exceeding 5 years or to both such

fine and imprisonment.

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| <i>Abuse of Power
and Corrupt
Practices by Tax
Officers</i> | 150 | . | (1) A person who- |
| | | | a) being a person appointed for the due administration of this Law or employed in connection with assessment or collection of the tax who: |
| | | | (i).demands from any person an amount in excess of the authorized assessment of the tax, |
| | | | (ii).withholds, for his own use or otherwise, any portion of the amount of tax collected or received or any money accruable to the Service, |
| | | | (iii).renders a false return, whether orally or in writing, of the amount of tax collected or received by him; |
| | | | (iv).Defrauds any person, embezzles any money, or otherwise uses his position to deal wrongly with any money accruable to the Service; |
| | | | b) collects or attempts to collect tax without being authorized under this Law; |
| | | | c) steals or misuses the Service's documents; and |
| | | | d) Compromises on the assessment or collection of any tax, commits an offence and is liable on conviction to a fine equivalent to 200 percent of the sum in question or to imprisonment for a term of 3 years or both. |
| <i>Failure to Remit
Tax</i> | 151 | . | (1) If a person obliged to deduct any tax under this Law or any other applicable Law fails to deduct or having deducted fails to pay or remit to the Service within 30 days from the date the amount was deducted or the time the duty to deduct arose, such a person commits an offence and shall on conviction be liable to pay the tax withheld or not remitted in addition to a penalty of 10 per cent of the tax withheld or not remitted per annum and interest at five percentage points above the prevailing Central Bank of Nigeria Monetary Policy Rate. |

(2) Unless otherwise provided in this Law, a person who fails to pay in full any tax, levy, rate charge or other revenue due to the State or a Local Government Council commits an offence and is liable upon conviction to a fine of 50% of the total amount of revenue which was due and payable; or to imprisonment for 18 months or to both such fine and imprisonment.

*Failure to pay
full rate of
Assessed Tax or
Levy*

- 152 (1) A person who -
- a) counterfeits or falsifies any document which is required by or for the transaction of any business under this Law or any Law being administered by the Service;
 - b) knowingly accepts, receives or uses any document so counterfeited or falsified;
 - c) alters any such document after it is officially issued;
 - d) counterfeits any seal, signature, initial or other mark, or used by any officer for the verification of such a purpose relating to tax;
 - e) being an employee of the Service, initiates, connives or participates in the commission of any of the offences in paragraphs (a) to (c) of this section commits an offence and is liable on conviction to a fine of **N500,000** or to imprisonment for a term of 3 years or both.

*Obstruction of
the staff of the
service in the
performance of
their Duty*

- 153 (1) A person who -
- a) obstructs, hinders, molests or assaults any person or authorized officer in the function or the exercise of any power under this Law,
 - b) does anything which impedes or is intended to prevent the carrying out of any search, seizure, removal or distain,
 - c) rescues, damages or destroys anything so liable to seizure, removal or distain or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or

distain,

- d) Prevents the arrest of any person by a person duly engaged or acting as aforesaid or rescues any person so arrested, commits an offence and is liable on conviction to a fine not exceeding **N200,000** or imprisonment for a term not exceeding 3 years or both.

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| <i>Use of Weapon to cause injury to staff of the Service</i> | 154 | (1) A person who, in commission of any offence against this Law, is armed with any offensive weapon commits an offence and is liable on conviction to imprisonment for a term of 5 years.
(2) A person, who, while armed with an offensive weapon, causes injury to any officer or authorized officer of the Service in the performance of his function under this Law, commits an offence and is liable in conviction to imprisonment for a term of 5 years. |
| <i>Contravention of Tax Laws</i> | 155 | (1) A person who connives with one or more persons for the purpose of contravening any of the provisions of this Law commits an offence and is liable on conviction to imprisonment for a term of 1 year. |
| <i>Impersonation of Tax Officer</i> | 156 | (1) A person who, not being a revenue collector in the employment of the Service, holds himself out as a tax officer or revenue collector and attempts to collect or collects any revenue due to the State or a Local Government Council commits an offence and is liable on conviction to a fine of N250,000 or imprisonment for 3 years or both and any amount collected by him shall be forfeited to the State or the relevant Local Government Council.
(2) If for the purpose of obtaining admission to any building or other place or for doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, any person, not being an authorized officer, assumes 'the name or designation or impersonates the character of an |

authorized officer, he shall, in addition to any other punishment to which he may be liable, be liable on conviction to a fine of **₦100,000** or to imprisonment for a term of 2 years.

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| <p><i>Legal Officers of the Service may Represent the Service in proceedings</i></p> | <p>157 .</p> | <p>(1) The Office of the Attorney General, Legal Adviser or any Legal Officer of the Service may appear for and represent the Board or the Service in his professional capacity in any proceedings in which the Board or the Service is a party.</p> <p>(2) The Service may, with the approval of the Attorney- General compound any offence under this Law by accepting a sum of money not exceeding the maximum fine specified for the offence.</p> <p>(3) The Service shall issue a treasury receipt for any money received under subsection (1) of this section.</p> |
| <p><i>Conformity with Laws</i></p> | <p>158 .</p> | <p>(1) The institution of proceedings for or the imposition of a penalty, fine or term of imprisonment under this Law shall not relieve any person from liability to payment of any tax for which he is or may become liable or chargeable.</p> |

PART XIX - MISCELLANEOUS

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| <p><i>Unauthorized collection of taxes, levies rates, etc.</i></p> | <p>159 .</p> | <p>(1) Subject to the provisions of any other revenue law, from the commencement of this Law, no rate or levies shall be payable to the State except those contained in the Schedules hereto.</p> <p>(2) Any Ministry, Department or Agency which immediately before the commencement of this Law, is vested with the power by virtue of any Law or instrument to administer or collect any tax, non-tax revenue or levies imposed by and accruable to the State or any Local Government under Schedules 3 and 4 to this Law, shall cease to exercise the power and the power to administer and collect the taxes, non-tax revenue and levies shall vest exclusively in the Service except where such powers are expressly delegated in</p> |
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writing by the Service.

- (3) Each Ministry, Department or Agency shall display at a conspicuous place in all the revenue offices, a chart showing the approved collectable rates, levies and their expected time of payment.

*Mode of
payment*

- 160 (1) Subject to the provision of Section 163(2), Ministries, Departments or Agencies may assess for collection, Levies, Fees, Charges, Rates, etc. appropriated for such Ministries, Departments or Agencies, under the relevant Appropriation Law, to be paid into the Treasury Single Account.

- (2) No person including a Ministry, Department or Agency shall mount a roadblock in any part of the State for the purpose of collecting any Tax, Levy, Fee, Charge or Rate.

Review of Taxes

- 161 (1) The Governor may, review revenue rates contained in **Schedules 1,2, 3, and 4** to this Law by giving Executive Orders to the Service.

- (2) The rates of court fees and fines may be reviewed in accordance with the provisions of the prevailing High Court Civil Procedure Rules in the State.

*Refund of tax
paid in excess*

- 162 (1) After auditing, the Service may return to the tax payer such amount paid in excess of the tax due.
(2) The refund shall be made within sixty (60) days of the decision to make the refund, with the option of setting off the amount due against future tax obligation of the tax payer.

*Prohibition of
waiver of taxes,
etc. without
approval of
House of
Assembly*

- 163 (1) A tax, levy, rate, charge or revenue imposed or established by any Law of the State shall not be waived except with the approval of the House of Assembly on application by the Service with the approval of the Board made through the Governor.

- Defect in form, etc. not to affect assessment* 164 (1) Assessments, warrants, notices or other proceedings made or issued in accordance with the provisions of this Law or any other revenue Law in force in the State shall not be quashed or deemed to be void or voidable by want of form, mistake, defect or omission if the form is in substantial conformity with the provisions of this Law or other applicable Law.
- Conformity with tax Laws* 165 (1) Notwithstanding the provisions of this Law, the relevant provisions of all Laws to be administered by the Service shall be read with such modifications as to bring them into conformity with the –
 (a) Provisions of the Personal Income Tax Act (Cap. P8 LFN 2004);
 (b) Capital Gains Tax Act (Cap. C1 LFN 2004); and
 (c) Stamp Duties Act (Cap. S8 LFN 2004).
 (2) The relevant provisions of all existing enactments shall be read with such modifications as to bring them into conformity with the provisions of this Law.
 (3) Subject to subsection (1) of this section, if a provision of any other State Law is inconsistent with the provisions of this Law, the provision of this Law shall prevail and the provision of that Law shall, to the extent of its inconsistency, be void.
- Compliance with Governor's Directives* 166 (1) The Governor may issue directives of general or specific nature to the Board or the Service as may be deemed necessary for the proper implementation of this Law and the Board or Service, as the case may be, shall comply therewith provided that such directives do not conflict with any of the provisions of this Law.
 (2) The Governor shall not give any directive, order or instruction in respect of any particular person which would have the effect of requiring the Service to increase or decrease any assessment of tax made or to be made or any relief given or to be given or to defer the collection of any tax or judgment debt due, or which would have the effect of initiating, forbidding the initiation of, withdrawing or altering the normal course of any proceeding whether civil or

criminal relating either to the recovery of any tax or to any offence under this Law or any other tax legislation in the State.

- (3) In any proceeding, whether civil or criminal under this Law or any of Laws administered by the Service, any act, matter or thing done by the Service or the Board in pursuance of the said Laws shall not be subject to challenge on the ground that such act, matter or thing was not or was not proved to be in accordance with any directive given by the Governor.

Confidentiality

- 167 (1) Any person having any official duty or being employed in the administration of this Act shall regard and deal with all documents, information, returns, assessment list and copies of such list relating to the income, profits or items of profits, tax matters, assessments and liabilities of any Compliance with Governor's Directives Confidentiality individual or company, as secret and treat them with the utmost confidentiality and good faith.
- (2) Any person having possession of or control over any document, information, returns of assessment, lists or copies of such relating to the tax matters, assessments and liabilities, income and profits or losses of any person who at any time communicates or attempts to communicate such information or anything contained in such documents, returns, lists or copies to any other person -
- a) Other than a person to whom he is authorized by the Executive Chairman to communicate it;
 - b) Otherwise than for the purpose of this Law or of any other enactment, commits an offence under this Law.
- (3) No person appointed or employed under this Law shall be required to produce any return, document or assessment, or to divulge or communicate any information that comes into his possession in the performance of his duties except as maybe necessary in order to institute a proceeding, or in the course of a prosecution for any offence committed in relation to any tax in Nigeria.

- (4) Where under any Law in force in respect of any double taxation treaty with any country, provision is made for the allowance of relief from income tax in respect of the payment of income tax in Nigeria, the obligation as to secrecy imposed by this Section shall not prevent the disclosure to the authorized officers of the Government of that county of such facts as may be necessary to enable the proper relief to be given in cases where such is claimed from tax in Nigeria or from income tax in that country.
- (5) Where an agreement or arrangement with any other country with respect to relief for double taxation of income or profits includes provisions for the exchange of information or avoidance of tax, the obligation as to secrecy imposed by this section shall not prevent the disclosure of such information to the authorized officers of the Government of such country.

*Delegation of
Power*

- 168 .
- (1) A power conferred and any duty imposed upon the Board or Service may be exercised or performed by the Board or Service or by an officer authorized generally or specifically in that behalf by the Board or by the Executive Chairman.
 - (2) Notwithstanding the provision of subsection (1) of this section, the Service may, at any time and at its discretion, reverse or otherwise modify the decision of any officer, affecting any tax or taxation income, whether or not the discretion to make the decision was conferred on the officer by any Tax Law or whether or not the officer was authorized by the Service to make the decision, and the reversal or modification of the decision by the Board shall have effect as if it were the original decision made in respect of the manner concerned.
 - (3) An order, ruling or directive made or given by an approved Committee of the Service pursuant to this section shall not be treated as an order, ruling or directive of the Board, until the order, ruling or directive has been ratified by the Board pursuant to the power vested on the Board under this Law.
 - (4) Anything done or required to be done by the Service or the Board in pursuance of any of its power or duties under this Law or any other Law may be signed under the hand of the

Chairman or an officer who has been authorized by the Board to do so.

Signature of the Executive Chairman 169 . (1) Anything done or required to be done by the Service or the Board in pursuance of any of its power or duties under this Law or any other Law may be signed under the hand of the Executive Chairman or an officer who has been authorized by the Service or Board to do so.

Imposition of Surcharge 170 . (1) If any officer or former officer of the Service -
a) is or was responsible for any improper payment of money from the fund of the Service or for any payment of such money which is not duly documented,
b) is or was responsible for any deficiency in, or for the destruction of, any money, security, store or other property of the Service,
c) fails or has failed to keep proper accounts or records;
d) fails to make any payment, or is responsible for any delay in the payment of money of the Service to any person to whom such payment is due under any contract, agreement or arrangement entered into between that person and the Service; or
e) without a satisfactory explanation given to the Service within a period specified by the Service, with regard to the failure to collect, improper payment not duly documented, deficiency or destruction, or failure to keep proper accounts of records, or failure to make payment or delay in making payment; the Service may surcharge the said officer such sum as it deems fit.

(2) Any action taken under subsection (1) of this Section shall be subject to the approval of the Board and when such approval is obtained, the Executive Chairman shall notify the person surcharged under this Section.

(3) The Board may at any time withdraw any surcharge in respect of which a satisfactory explanation has been received from the person concerned or if it otherwise appears that no surcharge should have been made the Board shall at once

inform the Chairman of such withdrawal.

- (4) The amount of any surcharge imposed under subsection (1) of this section and not withdrawn under subsection (3) of this section shall be a debt due to the Service from the person against whom the surcharge is imposed and may be sued for and recovered in any court by a suit initiated by the Service for its recovery and may also be recovered by deduction from the salary or other emoluments of the person surcharged if the Board so directs.

*Limitation of
Action*

- 171 (1) Subject to the provisions of this Law, the provisions of the Public Officers Protection Act shall apply in relation to any suit instituted against any member, officer or employee of the Service or member of the Board for anything done under the Lawful authority of this Law.
- (2) No suit against the Board or the Executive Chairman or a Member of the Board or any employee of the Service for any act done in pursuance or execution of this Law or any other Law or enactment, or of any public duty or authority in respect of any alleged neglect or default in the execution of this Law or any other Law or enactment, duty or authority, shall lie or be instituted in any court of competent jurisdiction unless it is commenced -
- a) Within 3 months after the act, neglect or default complained of;
 - b) in the case of a continuation of damage or injury, within 6 months next after the ceasing thereof.

*Service of
Documents*

- 172 (1) A notice summons or other document required or authorized to be served on the Service under the provisions of this Law or any other Law may be served by delivering it to the Executive Chairman at the principal office of the Service.
- (2) In any action or suit against the Service, no execution or attachment of process in the nature thereof shall be issued against the Service unless not less than 3 months, notice of the intention to execute or attach has been given to the Service.
- (3) Any sum of money which by the judgment of any court has

been awarded against the Service shall be, subject to any direction given by the court, where no notice of appeal against the judgment has been given, be paid from the funds of the Service.

(4) A member of the Board, the Executive Chairman or any officer of the Service shall be indemnified out of the assets of the Service against any liability incurred by him in defending any proceeding, if the proceeding is brought against him in his capacity as Chairman or member of the Board or officer or other employee of the Service.

*Power of
Service to make
Regulations*

173 (1) The Board may, on the advice of the Service, make regulations by notice in the State Gazette for carrying into effect the provisions of the Law and for the due administration of its provisions and may in particular, make regulations:

- a) prescribing the forms for returns and other information required under this Law or any other Law;
- b) prescribing the procedure for obtaining any information required under this Law or any other Law; and
- c) On the general procedure for assessment and collection of any tax or levy in the State and other incidental matters.

Repeal

174 (1) The Borno State Revenue Board, Revenue Distrain Committee and Revenue Court Law, 2002; as well as Borno State Revenue Board, Revenue Distrain Committee and Revenue Court (Amendment) Law 2005, and sections 3, 4, 5, 7, 8, 14, 16, 18, 19, 24, 33, 35 of the Borno State Motor Vehicle Administration Law 2008 and/or any other provision(s) that touches and concerns issuance of Motor Vehicle License and Registration of Vehicles are hereby Repealed.

Savings

175 1) Notwithstanding the provisions of Section 178 of this Law, all actions or things done pursuant to the provisions of the

repealed Borno State Internal Revenue Board Law, are hereby saved and deemed to have been done under the provisions of this Law

SCHEDULE

LIST OF TAXES, LEVIES, ETC. COLLECTABLE BY THE STATE PURSUANT TO THE TAXES AND LEVIES (APPROVED LIST FOR COLLECTION) ACT (AMENDMENT) ORDER, 2015.

ARTICLE I:

PERSONAL INCOME TAX

(a) Direct Assessment (Self-Employed)

Payable annually on chargeable income (total income less allowable deductions) at the rates listed in the Sixth Schedule, Personal Income Tax Act 1993.

(b) PAYE (Pay-As-You-Earn)

Payable by employers in respect of deductions from emoluments paid to employees at rates specified by the Service that are designed to ensure that the aggregate amount of such deductions during a year equates with the annual amount payable using the rates specified in (a) above - Section 81 of the Personal Income Tax Act Cap 8 LFN 2004 and the Operation of the Pay As You Earn (PAYE) Scheme Regulations refer.

ARTICLE II:

WITHHOLDING TAX (Individuals Only)

(a) Withholding Tax on Rents

Payable by organizations paying rent to individuals at the rate specified in Section 69 (2) of the Personal Income Tax Act Cap P 8 LFN 2004.

(b) Withholding Tax on Interest

Payable by organizations paying interest to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act Cap p 8 2004, this being the final liability for Personal Income Tax on that income.

(c) Withholding Tax on Royalties

Payable by organizations paying royalties to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 1993, this being the final liability for Personal Income Tax on that income.

(d) Withholding Tax on Dividends

Payable by companies paying dividends to individuals at the rate specified in Section 71 (2) of the Personal Income Tax Act 1993, this being the final liability for Personal Income Tax on that income.

(e) Withholding Tax on Director's Fees

Payable by payers of director's fees at the rate specified in Section 72 (2) of the Personal Income Tax Act 1993.

(f) Withholding Tax on Payments in Relation to Selected Activities, Services and Commissions payable on certain payments under the Personal Income Tax (Rate, etc. of Tax Deducted at Source (Withholding Tax) Regulations 1997.

ARTICLE III:

CAPITAL GAINS TAX (Individuals Only)

Payable on Individuals making chargeable gains (after allowable deductions) at the rate specified in Section 2 (1) of the Capital Gains Tax Act cap C 1 LFN 2004

ARTICLE IV:

STAMP DUTIES ON INSTRUMENTS EXECUTED BY INDIVIDUALS

Payable on selected instruments listed, and using the rates shown, in the Schedule to the Stamp Duties Act Cap S 8 LFN 2004

NOTE: The rates for the above four revenue types are contained in the Federal Laws and Regulations noted above. If those Federal Laws and Regulations are amended, the authority for the Service to collect such revenues under this Law will also be similarly amended.

ARTICLE V:

ROAD TAXES

TABLE 1

TABLE 1:		PRIVATE VEHICLE				
Catego	Capacity of vehicle	Cost of Plate Number(₦)	Vehicle Registration (₦)	Vehicle Licenses (₦)	Cost of Regt. Book (₦)	Amount (₦)
A	Above 3.00cc	15,000.00	6,250.00	3,125.00	1,250.00	25,625.00
B	Between 2.1 – 3.00cc	15,000.00	6,250.00	2,500.00	1,250.00	25,000.00
C	Vehicle up to 1.7cc – 2.00cc	15,000.00	3,125.00	1,875.00	1,250.00	21,250.00
D	Other vehicle 1.2cc – 1.6cc	15,000.00	3,125.00	1,250.00	1,250.00	20,625.00

TABLE 2

TABLES 2: OUT-OF-SERIES NUMBER PLATES						
Catego	Capacity of vehicle	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle Licenses (₦)	Cost of Regt. Book (₦)	Amount (₦)
A	3.00cc	40,000.00	6,250.00	3,125.00	1,250.00	50,625.00
B	2.00cc	40,000.00	6,250.00	1,875.00	1,250.00	49,365.00
C	1.6cc	40,000.00	3,125.00	1,250.00	1,250.00	45,625.00

TABLE 3

TABLE 3: FANCY NUMBER PLATES						
Catego	Capacity of vehicle	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle Licenses (₦)	Cost of Regt. Book (₦)	Amount (₦)
A	Above 3.00cc	80,000.00	6,250.00	3,125.00	1,250.00	90,625.00
B	Between 2.1 – 3.00cc	80,000.00	6,250.00	2,500.00	1,250.00	90,000.00
C	Vehicle up to 1.7cc – 2.00cc	80,000.00	3,125.00	1,875.00	1,250.00	86,250.00
D	Other vehicle 1.2cc – 1.6cc	80,000.00	3,125.00	1,250.00	1,250.00	85,625.00

TABLE 4

TABLE 4: REVALIDATION OF OLD NUMBER PLATES (PRIVATE VEHICLE)						
Catego	Capacity of vehicle	Cost of Plate	Vehicle Registration	Vehicle Licenses	Cost of Regt.	Amount

		Number (₦)	(₦)	(₦)	Book (₦)	(₦)
A	Above 3.00cc	10,000.00	6,250.00	3,125.00	1,250.00	20,625.00
B	Between 2.1 – 3.00cc	10,000.00	6,250.00	2,500.00	1,250.00	20,000.00
C	Vehicle up to 1.7cc – 2.00cc	10,000.00	3,125.00	1,875.00	1,250.00	16,250.00
D	Other vehicle 1.2cc – 1.6cc	10,000.00	3,125.00	1,250.00	1,250.00	16,625.00

TABLE 5

TABLE 5: COMMERCIAL VEHICLE							
Catego y	Capaci ty of vehicle	Cost of Plate Numbe r (₦)	Vehicle Registrati on (₦)	Vehicle Licens es (₦)	Cost of Regt. Book (₦)	Cost of Sticke r (₦)	Amoun t (₦)
A	Trailer	10,000.00	6,250.00	8,750.00	1,250.00	1,500.00	32,750.00
B	Tanker and Truck	10,000.00	6,250.00	6,250.00	1,250.00	1,500.00	30,250.00
C	Tipper and Lorry	10,000.00	6,250.00	3,750.00	1,250.00	1,000.00	27,250.00
D	Canter, Bus & Pick up	10,000.00	6,250.00	3,125.00	1,250.00	1,000.00	26,265.00
E	Taxi	10,000.00	3,125.00	1,250.00	1,250.00	500.00	21,125.00

TABLE 6

TABLE 6: COMMERCIAL VEHICLE NUMBER PLATES REVALIDATION							
Category	Capacity of vehicle	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle Licenses (₦)	Cost of Regt. Book (₦)	Cost of Sticker (₦)	Amount (₦)
A	Trailer	10,000.00	6,250.00	8,750.00	1,250.00	1,500.00	27,750.00
B	Tanker and Truck	15,000.00	6,250.00	6,250.00	1,250.00	1,500.00	22,250.00
C	Tipper and Lorry	15,000.00	6,250.00	3,750.00	1,250.00	1,000.00	22,250.00
D	Canter, Bus & Pick up	15,000.00	6,250.00	3,125.00	1,250.00	1,000.00	21,265.00
E	Taxi	15,000.00	3,125.00	1,250.00	1,250.00	500.00	16,125.00

TABLE 7

TABLE 7: GOVERNMENT/OFFICIAL NUMBER PLATES					
Category	Capacity of Plate Number (₦)	Vehicle Registration (₦)	Vehicle Licenses (₦)	Cost of Regt. Book (₦)	Amount (₦)
A	15,000.00	6,250.00	NIL	1,250.00	22,500.00
B	15,000.00	3,125.00	NIL	1,250.00	19,375.00
Bus	15,000.00	6,250.00	NIL	1,250.00	22,500.00

Motorcycle	3,000.00	1,250.00	NIL	1,250.00	5,500.00
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TABLE 8

TABLE 8: GOVERNMENT/OFFICIAL NUMBER PLATES					
Category	Capacity of Plate Number (₦)	Vehicle Registration (₦)	Vehicle Licenses (₦)	Cost of Regt. Book (₦)	Amount (₦)
Bus	40,000.00	6,250.00	NIL	1,250.00	48,750.00
Car A	40,000.00	6,250.00	NIL	1,250.00	47,500.00
Car B	40,000.00	3,125.00	NIL	1,250.00	44,375.00

TABLE 9

TABLE 9: MOTORCYCLE								
Category	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle Licenses (₦)	Cost of Regt. Book (₦)	Cost of Sticker (₦)	Learner's Permit (₦)	Reflective Jacket (₦)	Amount (₦)
Private/commercial	3,000.00	1,250.00	635.00	1,250.00	100.00	250.00	750.00	7,225.00

TABLE 10

TABLE 10: MOTOR DEALERS NUMBER PLATES				
Cost of Plate Number	Vehicle Registration	Vehicle Licenses	Cost of Regt. Book	Amount

(₦)	(₦)	(₦)	(₦)	(₦)
30,000.00	5,000.00	12,000.00	NIL	47,000.00

TABLE 11

TABLE 11: REPLACEMENT OF MISSING NUMBER PLATES		
	Category	Cost of Replacement of Plate Number (₦)
A	Fancy	80,000.00
B	Out-Of-Series	40,000.00
C	Private	15,000.00
D	Commercial	15,000.00
E	Motorcycle	3,000.00

TABLE 12

TABLE 12: CHANGE OF OWNERHIP	
Vehicle Type	Amount (₦)
Motor Vehicle	2,500.00
Motorcycle	625.00
Learner's Permit	250.00

TABLE 13

TABLE 13: DRIVER'S LICENSE	
Type of Vehicle	Amount (₦)
Motor Vehicle	6,360.00
Motorcycle	3,000.00

TABLE 14

TABLE 14: ROADSIDE PARKING FEES			
	Urban (₦)	Semi-Urban (₦)	Rural (₦)
1 st Hour	50.00	20.00	Free
2 – 4 th Hours	100.00	50.00	20.00
More than 4 Hours	200.00	100.00	50.00

TABLE 15

TRAFFIC OFFENCES AND PENALTIES					
S/N	VIOLATION	CODE	PENALTY		
			Point	Fine (₦)	Additional
	License Conditions (General)				
1	Driving without a Driver's License	LGC-01	2	10,000.00	Impound vehicle
2	Driving of any vehicle by person under 18	LGC-02	2	10,000.00	Impound vehicle
3	Learner driving without Learner's Permit	LGC-03	2	10,000.00	Dislodge driver
4	Learner driving on major highway	LGC-04	3	10,000.00	Dislodge driver
5	Learner driving and unaccompanied by a licensed driver	LGC-05	3	10,000.00	Impound vehicle
6	Driving an unlicensed vehicle	LGC-06	3	10,000.00	Impound vehicle
7	Driving with fake number plates	LGC-07	4	100,000.00	Impound vehicle

TRAFFIC OFFENCES AND PENALTIES					
S/N	VIOLATION	CODE	PENALTY		
8	Driving a vehicle with unauthorized or defective reflective number plates	LGC-08	2	20,000.00	Impound vehicle
	License Conditions (Commercial)				
9	Not painting a commercial vehicle in approved colours	LCC-01	4	50,000.00	Enforce painting
10	Violation of route by commercial vehicles	LCC-02	2	50,000.00	
11	Non-display of route and route number on vehicle	LCC-03	2	50,000.00	
	Traffic Signs and Markings				
12	Disobeying traffic signs	TSM-01	1	10,000.00	
13	Disobeying traffic lights	TSM-02	4	10,000.00	
14	Parking on yellow line on any public highway	TSM-03	2	10,000.00	
15	Vehicle crossing double yellow line	TSM-04	3	10,000.00	
16	Staying within the yellow junction box (off-side line)	TSM-05	2	10,000.00	
17	Failure to yield to right of way of pedestrians at a zebra crossing	TSM-06	4	5,000.00	
18	Failure to give way to traffic on the left as a roundabout	TSM-07	2	5,000.00	
	Vehicle Defect				
19	Driving motorcycles/3-wheelers with non-functional lamps	VDF-01	1	5,000.00	Effect repairs
20	Driving private motor vehicles with non-functional lamps	VDF-02		5,000.00	Effect repairs

TRAFFIC OFFENCES AND PENALTIES					
S/N	VIOLATION	CODE	PENALTY		
21	Driving commercial vehicles with non-functional lamps	VDF-03		10,000.00	Effect repairs
22	Driving trailers, tankers and tippers with non-functional lamps	VDF-04		50,000.00	Effect repairs
	Alcohol and Drugs				
23	Driving under the influence of alcohol and/or drugs	ALD-01		10,000.00	Impound vehicle
24	Smoking while driving	ALD-02		10,000.00	
	Motorcycle Riders				
25	Riding of motorcycle without crash helmet for rider	MCL-01	1	5,000.00	Impound vehicle
26	Riding a motorcycle without a driving permit	MCL-02	2	2,000.00	Impound vehicle
27	Riding a motorcycle against traffic through road median	MCL-03	4	10,000.00	Impound vehicle
28	Conveying more than one passenger at any given time (where the carrying of passenger is allowed)	MCL-04	3	2,000.00	Dislodge extra
29	Installation of musical gadgets on a motorcycle	MCL-05	3	5,000.00	Impound the set
30	Alteration of manufacturer's specification on motorcycle (e.g. handlebar/seat/horn/leg rest etc.)	MCL-05	3	5,000.00	
31	Motorcyclist resisting arrest	MCL-06	4	10,000.00	
	Speed Violation				
32	Exceeding prescribed speed limit	SPV-01	2	10,000.00	

TRAFFIC OFFENCES AND PENALTIES					
S/N	VIOLATION	CODE	PENALTY		
33	Tailing an emergency vehicle	SPV-01	2	5,000.00	
34	Failure of slow moving vehicle to keep to the right lane	SPV-02	2	5,000.00	
	Miscellaneous Traffic Fines				
35	Assault on a Traffic Officer	MTF-01	4	50,000.00	Prosecute in Court
36	Driving in a direction prohibited by the Road Traffic Law	MTF-02	4	25,000.00	Prosecute in Court
37	Illegal U-turns	MTF-03	2	10,000.00	
38	Wrong overtaking of other vehicles	MTF-04	2	10,000.00	
39	Driving on the highway/walkway or kerbs	MTF-06	4	10,000.00	Move away
40	Parking on the highway/walkway or kerbs	MTF-07	2	10,000.00	Move away
41	Overloading of a commercial vehicle or trailer	MTF-08	2	20,000.00	
42	Parking or stopping to pick passengers by a commercial vehicle other than at designated bus-stop	MTF-06	2	20,000.00	Driver Training
43	Bullion vehicle driving in a direction prohibited by the Road Traffic Law	MTF-09	4	20,000.00	Impound vehicle
44	Abandoned vehicle on highway	MTF-10	4	5,000.00	Impound vehicle
45	Causing obstruction on highway	MTF-11	3	5,000.00	Impound vehicle
46	Commuter hanging on tailboard of moving vehicle	MTF-12	3	5,000.00	Dislodge

TRAFFIC OFFENCES AND PENALTIES					
S/N	VIOLATION	CODE	PENALTY		
47	Driving vehicles with doors left open	MTF-13	2	5,000.00	
48	Making or receiving phone calls while driving	MTF-14	2	50,000.00	Prosecute in Court
49	Driving without a strapped seat belt for both driver and front seat passengers	MTF-14	1	1,000.00	Strap on seat belt
50	Failure to display reflective warning triangle				
51	Motorist resisting arrest	MTF-17	4	10,000.00	
	Storage and Custody Charges				
1	Storage charges for impounded cars, jeep and mini buses per day			10,000.00	
2	Storage charges for impounded motorcycles and 3-wheelers per day			1,000.00	
3	Storage charges for all other impounded vehicles			20,000.00	
4	Towing an impounded car, jeep and mini buses			5,000.00	
5	Towing a trailer or tanker (empty)			50,000.00	
	Violation				
6	Towing a trailer or tanker (loaded)			100,000.00	
7	Towing tippers and lorries			100,000.00	
8	Towing high capacity buses			50,000.00	Or negotiable
9	Hire of heavy duty recovery equipment				At hire cost

ARTICLE VI:

PRESUMPTIVE TAX

There shall apply to taxable persons where for all practical purposes their income cannot be ascertained or records are not kept in such manner as would enable proper assessment of income.

PRESUMPTIVE TAX TABLE				
S/N	Trade/Business	Micro Business	Small Business	Medium Business
1	Boutiques and other cloth sellers - Adult and Children wear	2,500.00	25,000.00	50,000.00
2	Fabricating, Welding, Bench Milling, Black Smith, Gold Smith	2,500.00	15,000.00	30,000.00
3	Confectioneries and Bakeries	2,500.00	30,000.00	50,000.00
4	Barbers and Hair Dressing Saloon	2,500.00	12,000.00	25,000.00
5	Service Providers - Business Centres and Typing Studio, Printers, Thrift Collector	2,500.00	15,000.00	50,000.00
6	Video Clubs, Car Wash and Owners, Casino Operators, Cyber Cafe Operators	5,000.00	25,000.00	50,000.00
7	Drama Group, Laundries, Dry Cleaners, Commercial Mobile Calls	2,500.00	15,000.00	50,000.00
8	Photographers/Photo Developers, Recreational Centre, Refuse, Rentals, Travel Agency	2,500.00	20,000.00	50,000.00
9	Artisans - Masons, Vulcanizers, Iron Benders, Carpenters, Cobblers, Painters and Decorators, Plumbers	2,500.00	15,000.00	50,000.00

10	Petrol, Kerosene and Lubricant Sellers	2,500.00	30,000.00	85,000.00
11	Tailoring, Interior Decoration, Fashion Designers and Garment Makers, Curtain Makers, Seamstress	2,500.00	15,000.00	50,000.00
12	Transport Workers - Taxi, Bus, lorry, etc.	2,500.00	12,000.00	50,000.00
13	General Trading/Enterprises - Retail and Wholesale, Raw Food	2,500.00	10,000.00	50,000.00
14	Bookshops/Stationery Stores, Building Materials, Cement, Cooking Gas, Air-conditioners, Mattress/Foams, Doors, Electrical Parts and Fittings,	2,500.00	20,000.00	50,000.00
15	Furniture/Furnishing Material, Gas Refilling, General Contractor, General Merchants and Distributors. Gift Shop, Entrepreneurs, Imitation Jewel, Jewel, Leather Carpets, Licensed Merchants, Mobile Phone, Motor Cycle,	2,500.00	20,000.00	50,000.00
16	Spare Parts, Patent Medicine, Photographic Materials, Plank, Plastic Rubbers	2,500.00	15,000.00	50,000.00
17	Plumbing Materials, Poultry Feeds, Raw Food, Rugs and Carpets, Sewing Machine,	2,500.00	15,000.00	50,000.00
18	Timber Dealers, Tire, Wine and Beer License Operators, Yoghurt.	2,500.00	15,000.00	50,000.00
19	Financial Services - Bureau De Change, Pool Agents and Promoters, Money Lenders.	10,000.00	50,000.00	100,000.00
20	Furniture and Cabinet Makers	2,500.00	35,000.00	100,000.00
21	Restaurant and Food Sellers	2,500.00	35,000.00	100,000.00
22	Property - Guest House, Lodging, Face to Face Building with not more than ten (10) rooms.	2,500.00	50,000.00	90,000.00

23	Mechanics, Technicians, Electricians, Panel Beaters, Motorcycle, Bicycle, Keke NAPEP, Clock and Watch Repairers, and other Machine Repairers, Re-wires, Battery Chargers.	2,500.00	15,000.00	50,000.00
24	Artisans, Design and Sign Writers, Hand Craft Makers Graphic Arts.	2,500.00	12,000.00	90,000.00
25	Professional Services - Opticians, Photo lab, Auctioneers. Draughtsman, Maternity Owners, Patent Medicine Store.	2,500.00	30,000.00	85,000.00
26	Entertainment Service, Musicians	10,000.00	15,000.00	50,000.00
27	Agriculture, Forestry, Fishing, Hunting, Butchers/Meat Sellers, Horticulture/Florist, Farm Settlers, Poultry, Piggery	2,500.00	15,000.00	50,000.00
28	Aluminium Fabrication and Products	2,500.00	30,000.00	75,000.00
29	Processors, Producers and Manufacturers - Blocks, Culvert. Well Ring, Pure Water, Welders, Shoe Makers, Cold Rooms, Palm Oil Miller, Grind Mills, Sawmill Proprietors.	2,500.00	25,000.00	100,000.00
30	Transport Owners	2,500.00	30,000.00	85,000.00
31	All other trades/services covered by the Law but not listed above.	2,500.00	30,000.00	100,000.00

ARTICLE VII:

HOTEL OCCUPANCY AND RESTAURANT CONSUMPTION TAX

Five per cent (5%) Consumption Tax is hereby imposed on goods and services consumed in hotel and events centers within Borno State, which shall be imposed on any person who pays for the use or possession or for the right to the use or possession of any hotel, hotel facility or event centre or purchase consumable goods or services in any restaurant whether or not located within a hotel in Borno State.

SCHEDULE. 2
LAND USE CHARGES COLLECTABLE BY THE STATE

A land-based charge, payable on all real property situated in the state.

S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATE (₦)	LEGAL SOURCE	PROPOSED TITLE	PROPOSED RATE (₦)
1.		Registration of document (miscellaneous)		Instrument filling of judgement affected Land is governed by land registration cap 58 of Land Tenure of 1962 and land Use Act 1990 Cap 202 and land use Regulation (amendment) 1998 Also Act No. 24 of 1975 Cap E 13 Law of Federal Republic of Nigeria 2007		
		Legal search	5,000			5,000
		Constant fee	5,000			5,000
		Power of Attorney	7% of contract			7% of contract
		Stamp duty	2% of contract			2% of contract
		Deed of Assignment	5% of contract			5% of contract
		Mortgage	5% of contract			5% of contract
		Deed of release	10,000			15,000
		CTC	20,000			30,000
		Preparation of C of O	Residential-3,000			5,000

			Commercial - 4,000			10,000
		Late registration deed	10 k per day			10k/per day
		Registration of C of O	Residential – 2,000			5,000
			Commercial – 4,000			10,000
		Execution of C of O	Residential – 2,000			5,000
			Commercial – 4,000			10,000
		Caveat emptor	-			10,000
		Sub lease	5%			5%
2.		GROUND RENT		LAND TENURE LAW of 1962 Cap 24 (331-332) and Section 5 Subsection 1 (c) of land Use decree 1978		
		Residential	1P/SPA	TENURE LAW of 1962 and Land Use Decree 1978. Rent Collection 331		2P/SPA
		Commercial	12P/SPA			12P/SPA
		PFS	20,000			30,000
		Industrial	25P/SPA			25P/SPA
		Farmland (Agric)	50KP/SPA			50K P/SPA

		Institution	1P/SPA			3P/SPA
		Corner Shop	2,000 PA			5,000
		Penal Rent	5% of Annual Ground Rent			5% of Annual Ground Rent
3.		APPLICATION AND PROCESSING FEE				
		Residential	2,000			5,000
		Commercial	5,000			10,000
		Industrial	10,000			25,000
		PSF	10,000			50,000
		Farmland/Agric	2,000			2,000
		Institution	2,000			20,000
4.		SURRENDER/SUB DIVISION OF STATUTORY TITLE	10,000			15,000
		Merger of statutory title	10,000			20,000
5		Re-grant of right of statutory title	25,000			30,000
6.		Change of purpose clause	10,000	Compensation charges by estate surveyors and valuers under Act 24 of 1975 Cap E 13 LAW of Federal		50,000

				Republic of Nigeria 2007		
7.		Devolution order	10,000			
8.		Re-imbursement of land compensation	5 x Area			5 x Area
9.		VALUATION FEES		By Estate Surveyor and Valuer under act no. 24 of 1975 cap e Law of the Federal Republic of Nigeria 2007		
			Nil			
		Rental				20,000
		Purchase				40,000
		Probate				20,000
		Occupancy permit				5,000
		Compensation				30,000
10.		SITE PROCESSING FEE		Section 5 subsection 1 (C) of the Land Use Decree 1978		
			2,000			5,000
11.		DEVELOPMENT LEVY ON	25,000	Executive approval from government and		

		GOVERNMENT LAYOUTS		matters affecting rent and revenue generation dates 2002-2004 Gazette		
12.		CONVERSION TO STATUTORY TITLE OF CUSTOMARY TITLE	15,000	Land tenure Laws of 1961 Cap 23 Section (310-313)		15,000
13.		SURVEY CHARGES				
		SALES OF MAP	1,000	Survey charges computed by surveyors under provision of cap 29 Section 392 of Land Tenure Law 1962	1,500	
		REPLACEMENT OF BEACON	1,000		2,000	
		BEACON CHARGES	1,000		2,000	
			(BEACON)		(1 beacon)	
		DRAWING OF TDP	1,000		2,000	
		PRINTING OF TDP	3,000		5,000	

SCHEDULE 3

TAXES, LEVIES, FEES, CHARGES AND RATES COLLECTIBLE BY MINISTRIES, DEPARTMENTS AND AGENCIES

ARTICLE I:

MINISTRY OF AGRICULTURE & NATURAL RESOURCES

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES							
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATE (₦)	LEGAL SOURCE	PROPOSED TITLE	PROPOSED RATE (₦)	
1.	12020450	PRODUCE INSPECTION FEE	5/BAG	BOS GAZETTE NO. 24 OF 1997	5/BAG		
2.	12020122	PRODUCE BUYING LICENSE/CERTIFICATE OF REGISTRATION	8,000.00		8,000		
3.	12020601	SALES OF FERTILIZER FROM BOFCO	10,000.00		<u>10,000</u>		
4.	12020602	FERTILIZER SALES FROM FGN	2,000.00		<u>2,000</u>		
5.	12020608	SALES OF TREE SEEDLINGS AND VEEGTABLES	3,000.00		<u>3,000</u>		

6.	12020608	SEED MULTIPLICATION SALES	2,000.00		<u>2,000</u>		
7.	12020610	YAU IRRIGATION SCHEME WATER CAHRGE	1,000/HECTER		<u>1,000/HECTER</u>		
8.	12020611	TREATMENT OF PEST CONTROL STORAGE					
9.	12020609	SALES OF GRAINS					

ARTICLE II:

MINISTRY OF ANIMAL RESOURCES AND FISHERIES DEVELOPMENT					
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATES (₦)	PROPOSED RATE (₦)	REMARKS
1.	12020430	TRADE CATTLE FEES	100	200 CATTLE OR CAMEL	
2.	12020430	SHEEP/GOAT	20	100 SHEEP/GOAT	
3.	12020116	TRADE CATTLE LICENSE	5,000/ANNUM	10,000/ANNUM	

MINISTRY OF ANIMAL RESOURCES AND FISHERIES DEVELOPMENT					
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATES (₦)	PROPOSED RATE (₦)	REMARKS
4.	12020429	PRIVATE VET. CLINIC/HOSPITAL	2,000/ANNUM	5,000/ANNUM	
5.	12020427	MEAT INSPECTION FEES A	20/CATTLE/CAMEL	200	
		B	5/SHEEP/GOAT	100	
6.		HIDES/SKIN TRADE FEES			
		A. PER PICK UP	500	1,000	
		B. PER LORRY	1,000	2,000	
		C. PER TRAILER	1,500	5,000	
		D. DOUBLE TRAILER	-	10,000	
7.	12020108	HIDES AND SKIN LICENSE			
		A. PREMISES LICENSE	2,000/ANNUM	5,000	
		B. BUYER LICENSE	500/ANNUM	1,000	
8.	12020426	HIDES AND SKINS			
		REGULATIONS OFFENSE			
		PENALTIES & PROMOTIONS			
		1 ST OFFENCE	200	10,000	
		2 ND OFFENCE	500	20,000	

MINISTRY OF ANIMAL RESOURCES AND FISHERIES DEVELOPMENT					
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATES (₦)	PROPOSED RATE (₦)	REMARKS
9.	12020118	PERMIT FOR REGISTRATION OF FISHING FESTIVAL	2,000/PA	5,000/PA	
10.	12020118	APPLICATION FORM FOR FISHING	300/PA	500/PA	
11.	12020118	REGISTRATION FOR BULK FISH TRANSPORTERS/DISTRIBUTORS	1,000/PA	2,000/PA	
12.	12020118	REGISTRATION OF RETAILERS/MIDDLEMEN	500/PA	1,000/PA	
13.	12020118	FISHING CRAFT LICENSE			
	12020118	A. BOAT OPERATING WITH 40 HP	300/PA	15,000/PA	
	12020118	B. BOAT OPERATING WITH 25 HP	200/PA	10,000/PA	
	12020118	C. BOAT OPERATING WITH 4 HP- 15 HP	1,000/PA	5,000/PA	
	12020118	D. BOAT PLYWOOD AND METAL OPERATING WITH PEDDLES	300/PA	1,500/PA	
	12020118	E. ANY CRAFT OF LESSER CAPACITY THAN D ABOVE	100/PA	500/PA	
14.	12020118	FISH BEING TRANSPORTED OUT OF THE STATE (SMOKED AND DRIED)			
	12020118	A. 100 KG JUTE SACK OF FISH	3/SACK	200/SACK	
	12020118	B. EACH LARGE CARTON OF FISH	5/CARTON	300/SACK	

MINISTRY OF ANIMAL RESOURCES AND FISHERIES DEVELOPMENT					
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATES (₦)	PROPOSED RATE (₦)	REMARKS
	12020118	C. EACH SMALL CARTON OF FISH	2/CARTON	200/SACK	
	12020118	D. IDENTIFICATION OF MARK ON FISHING CRAFT	200/CRAFT	500/CRAFT	
	12020118	E. REGISTRATION OF FISH/SMOKE FISH SALES	-	500/PA	
	12020118	F. REGISTRATION FOR ICE FISH SALES	-	2,000	
	12020118	G. REGISTRATION FOR FISH FARMERS	-	5,000/PA	
		TYPES OF OFFENCE			
15.	12020118	OPERATING FISHING CRAFT WITHOUT LICENSE	200	10,000	
16.	12020118	FISHING WITHOUT LICENSE	1,000	10,000	
17.	12020118	TRANSPORTING, SELLING IN BULK AND RETAILING OF FISH/FISH PRODUCT WITHOUT REGISTERING WITH THE FISHERIES DEPARTMENT OF THE STATE	1,000	10,000	

MINISTRY OF ANIMAL RESOURCES AND FISHERIES DEVELOPMENT					
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATES (₦)	PROPOSED RATE (₦)	REMARKS
18.	12020118	PROHIBITION OF CLAIMING THE OWNERSHIP OF ANY WATER BODY IN THE STATE BY INDIVIDUAL, GRUOUP OF PERSON, COMMUNITY, EMIRATE COUNCIL, OR INSTITUTION WITHOUT OBTAINING LICENSE FROM THE FISHERIES DEPARTMENT OF THE STATE			
19.	12020118	OPERATING FISHING CRAFT WITHOUT IDENTIFICATION NUMBER EXHIBITED ON BOTH SIDE OF THE CRAFT IN ANY WATER BODY IN THE STATE	3,000	15,000	
20.	12020118	OPERATING FISHING NET OF LESS THAN 76 MM OR 3" MESHES SIZE FOR THE PURPOSE OF GILLING AND USE OF FISHING HOOK OF NO. 18 AND ABOVE	500	2,000	
21.	12020118	PROHIBITED OF UNORTHODOX FISHING METHOD SUCH AS USE OF	5,000	50,000	

MINISTRY OF ANIMAL RESOURCES AND FISHERIES DEVELOPMENT					
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATES (₦)	PROPOSED RATE (₦)	REMARKS
		EXPLOSIVE DEVICES, POISONOUS MATTER, ELECTRO FISHING AND FIXING OF BARRIER ALONG WATER WAY KNOWN AS DUMBA			
22.	12020116	REFUSAL FOR DECLARATION OF CATTLES ON BOAT OR AT LANDING SITE	300	2,000	
23.	12020118	FISHING IN CLOSED AREA OR SEASON	3,000	30,000	
24.	12020118	PROTECTION OF FISH AND FISH PRODUCT AGAINST CONTAMINATION AND INFECTIONS	200	3,000	
25.	12020719	LIVESTOCK ARTIFICIAL INSEMINATION (AI)	-	500/HEAD	
26.	12020131	RANGE MANAGEMENT (GRAZING PERMIT)			
	12020116	FEES: CATTLE	50	250	
	12020116	GOATS/SHEEP	50	150	

MINISTRY OF ANIMAL RESOURCES AND FISHERIES DEVELOPMENT					
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATES (₦)	PROPOSED RATE (₦)	REMARKS
27.	12020618	SALES OF PULTRY PRODUCT			
	12020618	CRATE OF EGG	450	800	
	12020618	POULTRY/MEAT/KG	1,200	1,500	
	12020619	DIARY SALES			
	12020619	SACHET OF YOGHURT	25	70	
	12020619	SACHET OF FRESH MILK	50	100	
	12020619	FRSEH MILK/LITRE	150	300	
28.	12020428	POULTRY PRODUCT ANNAUL REGISTRATION FEES:	-		
		LARGE SCALE		2,000	
		SMALL SCALE		1,000	
29.	12020428	REGISTRATION OF LIVESTOCK/POULTRY			
		RETAILERS/STORES AND REGISTRATION OF POULTRY FEEDS AND REATILERS	-	1,000	

ARTICLE III:

MINISTRY OF TRADE, INVESTMENT AND TOURISM									
S/ N	ECO. CODE	REVENUE TITLE	CURRENT RATE (₦)		LEGAL SOURCE	PROPOSED TITLE	PROPOSED RATE (₦)		
	12020 437	REGISTRATION OF BUSINESS PREMISES	MMC	LGA	EDICT NO. 10 OF 1978 VOL. III GAZETTE ACT NO. 21	REGISTRATIO N OF BUSINESS TITLE	MMC	LGA	
A.	12020 437	LIMITED LIABILITY CO I	10,000	5,000			50,000	10,00 0	
	12020 437								
B.	12020 437	LIMITED LIABILITY CO II	5,000	3,000			10,000	5,000	
C.	12020 437	ENTERPRISES I	2,000	1,000			5,000	2,000	
D.	12020 437	ENTERPRISES II	1,000	500			2,000	1,000	
E.	12020 437	PROVISION SHOPS	500	400			2,000	1,000	

F.	12020 437	WHOLESALE PROVISION SHOPS/FILLING STATION	5,000	2,000			30,000	10,00 0	
G.	12020 437	BANKS	10,000	5,000			100,000	50,00 0	

ARTICLE IV:

MINISTRY OF WORKS							
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATE (₦)	LEGAL SOURCE	PROPOSED TITLE	PROPOSED RATE (₦)	
1.	12020405	FEES GENERAL TENDER FEE ROAD CUTTING	5,000			250,000	
2.	12020124	EARNING GENERAL HIRING OF PLANTS & EQUIPMENT HIRING OF ASPHALT PLANTS PRIVATE REPAIRS OF VEHICLE	100,000 100,000			100,000 100,000	

ARTICLE V:

MINISTRY OF TRANSPORT							
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATE (₦)	LEGAL SOURCE	PROPOSED TITLE	PROPOSED RATE (₦)	
1	32010406	DAILY COLLECTION OF TRI CIRCLE RIDERS IN MAIDUGURI AND ENVIRONS	100			100	
2	12020102	ISSUANCE OF RIDER PERMIT	3500			<u>3,500</u>	
3	12020501	ANNUAL OFFENDERS CHARGES	12,000			12,000	

ARTICLE VI:

MINISTRY OF HEALTH							
S/N	ECONOMIC	REVENUE TITLE	CURRENT	LEGAL SOURCE	PROPOSED	PROPOSED	

	CODE		RATE (₦)		TITLE	RATE (₦)	
1.	120201	LICENSE GENERAL		EDICT. NO			
2.	12020126	MEDICAL PRACTITIONER					
		<u>CLINIC REGISTRATION</u>					
	12020126	A. PER BED	5,000			10,000	
	12020126	B. MEDICAL LABS	1,500			20,000	
	12020126	C. EYE CARE CENTER	1,500			15,000	
	12020126	D. OUTPATIENT CLINIC	1,500			20,000	
	12020126	E. ENT. CLINIC	1,500			20,000	
3.	12020104	CERTIFICATE OF MEDICAL FITNESS FOR FOOD HANDLER	100			500	
4.	12020123	PATENT MEDICINE STORE SALES GENERAL	1,000			3,000	
		SALES GENERAL					
5.	12020639	ADMISSION FORMS FOR COLLEGE OF NURSING	5,000			5,000	
6.	12020641	COLLEGE OF MIDWIFERY	5,000			5,000	
7.	12020640	HEALTH TECHNOLOGY	5,000			5,000	

8.	12020617	CLINIC CARD CHEST CLNIC	50			100	
9.	12020617	CLINIC CARD ZONAL HEALTH OFFICE MMC	50			100	
	12020721	PHAMACEUTIAL SHOP	10,000			15,000	
	12020721	MEDICAL DIAGNOSTIC CENTRE	15,000			20,000	

ARTICLE VII.

BORNO STATE HOSPITALS MANAGEMENT BOARD

LABORATORY

S/N	REVENUE SOURCE	TEST	CURRENT TARRIF (₦)	PROPOSED REVIEW BY COMMITTEE (₦)
1.	BATERIOLOGY DEPT.	Urine m/c/s	600	
		Stool m/c/s	600	
		Sputum m/c/s	600	
		Swabs m/c/s	600	
		Semen m/c/s	600	
		Fluid m/c/s	600	
		Seminal fluid m/c/s	1,500	
2.	PARASITOLOGY DEPT	Stool microscopy	400	
		Urine microscopy	400	

		Malaria parasite	400	
		Stain swab m/e	500	
		Skin scraping	500	
		Skin snip m/e	500	
3.	HAEMATOLOGY DEPT	Packed Cell Volume (PCV)	400	
		Full blood count (FBC)	600	
		ESR	600	
		Platelet count	500	
		Hb-Genotype	500	
4.	IMMUNOLOGY DEPT	Widal test	500	
		Hepatitis B	600	
		Hepatitis B	600	
		Hepatitis B	1,000	
		VRDL	600	
		Manataux test	500	
5.	CHEMICAL PATHOLOGY DEPT. Hormones	T ₃	2,500	
		T ₄	2,500	
		T _{SH}	2,500	
		T _{AG}	2,500	
		Prolactine	2,500	
		FSH	2,500	
		LH	2,500	
		Testosterone	2,500	

		Cortisol	2,500	
		Progesterone	2,500	
		PSA (quantitative)	2,500	
	OTHER TESTS	Liver Function Test (LFT)	2,500	
		Electrolyte	1,000	
		Total Protein	700	
		Albumin	700	
		Calcium	700	
		Ing-Phosphate	700	
		Alkaline Phosphate	700	
		Cholesterol	700	
		Lipid profile	700	
		Bilirubin	700	
		FBS	500	
		RBS	500	
		Glucose 2 HPP	500	
		Urine analysis	400	
		Pregnancy test	400	
		A-feto protein	3,500	
		Glycated Haemoglobin	1,500	
6.	BLOOD BANK	PCV	400	
		HB	400	
		Grouping	300	
		Group/cross	400	

		matching		
		HIV	Free	
		Hepatitis B	500	
		Hepatitis C	500	
		VDRL	500	
		Blood Bag	700	
	SCREENING OF BLOOD DONOR	Grouping	2,750	
		PCV		
		HIV (free)		
		Hepatitis B		
		Hepatitis C		
		VDRL		
		Blood Bag		
		Hospital charge		
7.	Nephrolithotomy		25,000	
8.	Pyelolithotomy		25,000	
9.	Pyelolasty		25,000	
10.	Bladder exploration		25,000	
11.	Prostatectomy		25,000	
12.	Cystolithotomy (Bladder stone)		25,000	
13.	Supra Public Cystostomy (SPC)		15,000	
14.	Urethroplasty		25,000	
15.	Bougination		15,000	
16.	Circumcision		1,500/2,000	

17.	Lipomas		15,000	
18.	Cabaceous cyst		15,000	
19.	Hemiotomy		15,000	
20.	Hydrocoelectomy		20,000	
21.	Orchidectomy		20,000	
22.	Orchidopexy		15,000	
23.	Incision and drainage (I & D)		15,000	
24.	Debridments/Grafting Skin		20,000	
25.	Removal of foreign body (needle bullets etc)		15,000	
26.	Amputation		20,000	
27.	Sequestrectomy		20,000	
28.	ORIF (Excluding plates/screw & nails)		25,000	
29.	Reduction of Dislocation (Excluding POP/Traction Kits)		15,000	
30.	Biopsy (Excision)		15,000	
31.	Urethral Catheterization		2,000	
32.	Refashaning		15,000	
33.	All ENT Surgeries (Except foreign body in the ear)		25,000	
34.	Myomectomy		25,000	
35.	Hysterectomy (T.A.H.)		25,000	
36.	Olarian Cystectomy		25,000	
37.	Ettopic (Laparatomy)		25,000	
38.	Penneat repair (Peronorrhapy)		20,000	

39.	PsIpectomy		15,000	
40.	(Orainange) Pelvic abscess		15,000	
41.	Examination under anaesthesia		15,000	
42.	Biopsy		15,000	
43.	Cervical Circleage		15,000	
44.	T.A.H.		25,000	
45.	Contracture Release		15,000	
46.	Child Sec. School Delayed Closure		15,000	
47.	Adult Sec. School Delayed Closure		15,000	
48.	Fistulectomy		20,000	
49.	Solpmgostomy		20,000	
50.	Sulpingostomy		20,000	
51.	Refashaning		15,000	
52.	Vancocoelectomy		20,000	
53.	Hypospadias		25,000	

ARTICLE VIII:

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT							
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATE (₦)	LEGAL SOURCE	PROPOSED TITLE	PROPOSED RATE (₦)	
1.	12020404	REGISTRATION OF CONTRACTORS	COMPANY = 10,000				

			INDIVIDUAL = 5,000				
2.	12020602	OWNER-OCCUPIER SCHEME					
3.	12020405	TENDER FOR GENERAL					
4.	12020601	SALES OF CONDEMNED STORE					
5.	12020603	SALES OF GOVERNMENT BOARDED PLANT & VEHICLES					
6.	12020801	RENT OF STAFF QUARTERS					
7.	12020802	RENT FROM BORNO GUEST HOUSE, KADUNA					
8.	12020902	RENT FROM LIAISON OFFICE LAND PROPERTY					
9.	12021101	DIVIDEND					
10.	12021201	INTEREST BANK DEPOSIT					
11.	12020900	ADMIN CHARGES ON LAND					

ARTICLE IX:

MINISTRY OF POVERTY ALLEVIATION								
S/N	ECONOMIC	REVENUE TITLE	CURRENT	LEGAL SOURCE	PROPOSED	PROPOSED		

	CODE		RATE (₦)		TITLE	RATE (₦)	
1.	12020434	REGISTRATION OF CLUBS AND ASSOCIATION	2,000	BORNO STATE CLUBS REGISTRATION LAW 1987 AND CLUBS REGISTRATION AND AMENDMENT 2003		3,000	
2.	12020444	RENEWAL OF REGISTRATION	1,000			1,500	
3.	12020412	REPLACEMENT OF CERTIFICATE	500			1,000	
4.	12020412	NOTIFICATION OF CHANGE OF REGISTRATION OF PARTICULARS	500			1,000	
5.	12020106	LICENSING OF COMMERCIAL VIDEO EXHIBITION	6,000			10,000	
6.	12020435	REGISTRATION OF COOPERATIVE SOCIETIES	1,500			1,500	

ARTICLE X:

MINISTRY OF JUSTICE							
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATE (₦)	LEGAL SOURCE	PROPOSED TITLE	PROPOSED RATE (₦)	
1.	12020438	CONTRACT VETTING	1%	SPECIAL CHARGE CONTRACT 2003			

ARTICLE XI:

BORNO STATE EDUCATION TRUST FUND							
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATE (₦)	LEGAL SOURCE	PROPOSED TITLE	PROPOSED RATE MONTHLY(₦)	
1	46010201	ALL HOUSE OF ASSEMBLY MEMBERS ELECT				30,000	
2	46010201	SECRETARY TO THE STATE GOVERNMENT	4,000			50,000	
3	46010201	ALL COMMISSIONERS	4,000			50,000	
4	46010201	HEAD OF SERVICE				30,000	
5	46010201	CHIEF OF STAFF				30,000	
6	46010201	ALL ADVISERS & POLITICAL APPOINTEES				20,000	
7	46010201	ALL BOARD MEMBERS				10,000	
8	46010201	CHIEF EXECUTIVES OF BOARDS & PARALSTATALS	4,000			20,000	
9	46010201	CHIEF JUSTICES				50,000	
10	46010201	GRAND KHADI				20,000	
11	46010201	HIGH COURT JUDGES				30,000	
12	46010201	HIGH RANKING JUDICIAL OFFICERS				20,000	

14	46010201	EDUCATION LEVY OF ALL LOCAL GOVT CHAIRMEN	3,000			50,000	
15	46010201	ALL LOCAL GOVERNMENT VICE CHAIRMEN	2,000			30,000	
16.	46010201	ALL LOCAL GOVERNMENT SECRETARIES	2,000			20,000	
17	46010201	ALL LOCAL GOVERNMENT COUNCILLORS AND SUPERVISORS	2,000			10,000	
18	46010201	SPEAKER HOUSE OF ASSEMBLY	5,000			50,000	
19	46010201	DEPUTY SPEAKER				40,000	
20	46010201	MAJORITY LEADER					
21	46010201	CHIEF WHIP	4,000			40,000	
22	46010201	MINORITY LEADER	4,000			40,000	
23	46010201	PERMANENT SECRETARY/CLERK OF THE HOUSE	3,000			30,000	
22.	46010201	MINORITY LEADER	4,000			30,,000	
23.	46010201	PERMANENT SECRETARIES	3,000			20,000	

ARTICLE XII:

BORNO STATE HOUSING CORPORATION							
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATE (₦)	LEGAL SOURCE	PROPOSED TITLE	PROPOSED RATE (₦)MONTHLY	RE
1.	12020803	RENT 1 BR 202 RENT 2 BR 202	1,800 2,300	LAW OF BORNO STATE NO. 41 SECTION 12, SUB SECTION 7		4000 6250	
2.	12020803	RENT 1 BR 303	2,500			4,000	
		RENT 4 BR 303	6,000			16,000	
3.	12020803	RENT 1 BR 505	2,000			4,000	
	12020803	RENT 2 BR 505	2,500			6,250	
4.	12020803	RENT 1 BR 777	2,000			4,000	
		RENT 2 BR 777	2,500			6,200	
		RENT 3 BR 777	3,000			8,000	
		RENT 4 BR 777	6,000			16,000	
6.	12020804	SHOP 303 SINGLE	2,000			8,300	
		SHOP 303 DOUBLE	4,167			10,000	
7.	12020804	SHOP RSC	1,800			4,200	

BORNO STATE HOUSING CORPORATION							
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATE (₦)	LEGAL SOURCE	PROPOSED TITLE	PROPOSED RATE (₦)MONTHLY	RE
		SINGLE					
	12020804	SHOP RSC DOUBLE	3,600			8,300	
	12020804	1 BAY	3,750			3,750	
	12020804	2BAY	5,417			7,500	
	12020804	3 BAY	2,500			10,000	
8.	12020804	SHOP MGISSC SINGLE	2,500			4,200	
	12020804	SHOP MGISSC DOUBLE	4,167			6,250	

ARTICLE XIII:

BORNO STATE SCHOLARSHIP BOARD							
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATE (₦)	LEGAL SOURCE	PROPOSED TITLE	PROPOSED RATE (₦)	
1.	12020616	SALES OF SCHOLARSHIP FORMS	150			250	

ARTICLE XIV:

BORNO STATE UNIVERSAL BASIC EDUCATION BOARD							
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATE (₦)	LEGAL SOURCE	PROPOSED TITLE	PROPOSED RATE (₦)	
1.	12020417	REGISTRATION OF CONTRACTORS		SUBEB ACT OF 2005			
		1,000,000-	30,000			30,000	

BORNO STATE UNIVERSAL BASIC EDUCATION BOARD							
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATE (₦)	LEGAL SOURCE	PROPOSED TITLE	PROPOSED RATE (₦)	
		7,000,000					
		7,100,000-15,000,000	50,000			50,000	
		15,100-,000 & ABOVE	70,000			70,000	
2.	12020432	REGISTRATION AND RENEWAL OF PRIVATE SCHOOLS					
	12020432	NURSERY	100,000			100,000	
	12020432	PRIMARY	150,000			150,000	
	12020432	SECONDARY	200,000			200,000	
3.	12020465	RENEWAL					
	12020465	NURSERY	50,000			50,000	
	12020465	PRIMARY	50,000			50,000	
	12020465	SECONDARY	50,000			50,000	

ARTICLE XV:

BORNO STATE URBAN PLANNING DEVELOPMENT BOARD							
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATE (₦)	LEGAL SOURCE	TITLE	PROPOSED RATE (₦)	
1.	22020603	RESIDENTIAL		BORNO STATE URBAN DEVELOPMENT LAW 2000 NO. 1			
	22020603	LOW DENSITY	150/M ²			350/M ²	
	22020603	MEDIUM DENSITY	100/M ²			200/M ²	
	22020603	HIGH DENSITY	50/M ²			150/M ²	
2.	12020804	COMMERCIAL					
	12020804	LIGHT DENSITY	350/M ²			200-300/M ²	

BORNO STATE URBAN PLANNING DEVELOPMENT BOARD							
S/N	ECONO MIC CODE	REVENUE TITLE	CURRE NT RATE (₦)	LEGAL SOURCE	TIT LE	PROPOS ED RATE (₦)	
	120208 04	HIGH COMMERCIAL	350/M ²			250- 300/M ²	
	120208 04	LIGHT (NEIGHBOUR)	350/M ²			100- 1500/M ²	
	120208 04	HEAVY CPD	350/M ²			250- 500/M ²	
3.	120208 04	INDUSTRIAL					
	120208 04	LIGHT	250/M ²			200/M ²	
	120208 04	MEDIUM	250/M ²			300/M ²	
	120208 04	HEAVY	250/M ²			400/M ²	
4.	120204	FENCING					
	120204	LOW DENSITY	50/M ²			10,000/M ₂	
	120204	MEDIUM	50/M ²			7,000/M ²	
5.	120204	SETTLEMENT FEES					
	120204	LAND VALUE IMP CONVERSION					
	120204	EROSION					
	120204	LOW DENSITY CONVERSION	NIL			20,000/M ₂	
	120204	MEDIUM DENSITY	NIL			20,000/M ₂	
	120204	HIGH DENSITY	NIL			20,000/M ₂	
6.	230201 13	AGRICULTURAL	NIL			20,000/H C	
	230201 13	METROPOLITAN	NIL			20,000/H C	

BORNO STATE URBAN PLANNING DEVELOPMENT BOARD							
S/N	ECONO MIC CODE	REVENUE TITLE	CURRE NT RATE (₦)	LEGAL SOURCE	TIT LE	PROPOS ED RATE (₦)	
	120206 18	POULTRY	NIL			20,000/H C	
	120206 18	MIXED FARMING	NIL			20,000/H C	
	120206 18	ORCHARD	NIL			20,000/H C	
	120206 18	ACCULTURATION	NIL			15,000/H C	
7.	230201 13	INDUSTRIAL	250/M ²			20,000/H C	
	230201 13	INDUSTRIAL (DIRECT)	250/M ²			20,000/H C	
	230201 13	LARGE SCALE	250/M ²			20,000/H C	
	230201 13	SMALL SCALE	250/M ²			20,000/H C	
8.		ADOPTION/PRESEN TATION OF LAYOUT PLANS FOR LOCAL GOVERNMENT		URP LAW NO. 88 SEC.21 SS L &M			
		LOW DENSITY	NIL			5,000/PL OT	
		MEDIUM DENSITY	NIL			3,000/PL OT	
		HIGH DENSITY	NIL			2,000/PL OT	
9.	220207	PRIVATE CONSULTANTS					
		LOW DENSITY	NIL			5,000/PL OT	
		MEDIUM DENSITY	NIL			3,000/PL OT	
		HIGH DENSITY	NIL			2,000/PL OT	

BORNO STATE URBAN PLANNING DEVELOPMENT BOARD							
S/N	ECONO MIC CODE	REVENUE TITLE	CURRE NT RATE (₦)	LEGAL SOURCE	TIT LE	PROPOS ED RATE (₦)	
		LEVY CHARGE					
		LEVY FOR CON.	50,000				
10.	320101	BUILDING WITHOUT APPROVAL				4X FEE CHARGEABLE	
11.	320101	LEVY FOR CONTRAVENTION				2X FEE CHARGEABLE	
12.	320101	ALTERATION/REN OVATION					
		REGISTRATION OF EXISTING BUILDING					
13.	320101	COMMERCIAL MINOR					
		DIRECT	NIL			15,000/M ²	
		CONVERSION	NIL			15,000/M ²	
14.	320101	INDUSTRIAL					
		LARGE SCALE	NIL			15,000/M ²	
		SMALL SCALE	NIL			15,000/M ²	
15.	320101	Commercial					
		COMMERCIAL DIRECT	NIL			2/M ² ABOVE 900M ²	
16.	320101	CONVERSION	NIL			2/M ² ABOVE 900M ²	
17.	320101	MAJOR COMMERCIAL	NIL			15,000/H C	

BORNO STATE URBAN PLANNING DEVELOPMENT BOARD							
S/N	ECONO MIC CODE	REVENUE TITLE	CURRE NT RATE (₦)	LEGAL SOURCE	TIT LE	PROPOS ED RATE (₦)	
18.	120204 22	ROAD CUTTING					
		LATERITE	NIL			2,000/M ²	
		SURVEY DRESSING	NIL			3,000/M ²	
		ASPHALT ROAD CUTTING				20,000/M ²	
		INTERLOCKING				3,500/M ²	
		JUNCTION CUTTING				2,500/M ²	
19.	120204 22	FENCING					
		HIGH DENSITY	50			500/M ²	
20.	120204 22	COMMERCIAL					
		COMMERCE	-			205,000/ M ²	
		AGRICULTURE	-			10,000/M ²	
		INDUSTRY	-			30,000/M ²	
21.	120204 22	SECONDARY/TERTI ARY					
		SCHOOL	10,000			200/M ²	
		TERTIARY SCHOOLS	10,000			200/M ²	
22.	120201 05	RADIO/TV	NIL			200/M ²	
		RADIO/TV	NIL			150/M ²	
		VIEWING CENTER					
23.	220210 09	SPORT COMPLEX				150/M ²	
		MAJOR ROADS					

BORNO STATE URBAN PLANNING DEVELOPMENT BOARD							
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATE (₦)	LEGAL SOURCE	TITLE	PROPOSED RATE (₦)	
24.	12020463	LEVY					
		EARTH ROAD	NIL			50,000/ROAD	
		SURFACE DRESSING				50,000/ROAD	
		ASPHALT ROAD				70,000/ROAD	
		INTERLOCKING				1,000/M ²	
		WATER BOARDS				10,000/ROAD	
25.	120204	BETTERMENT FEES					
		RESIDENTIAL					
		LOW DENSITY	NIL			10,000/M ²	
		MEDIUM DENSITY	NIL			7,500/M ²	
		HIGH DENSITY	NIL			5,000/M ²	
26.	12020461	PUBLIC CONVENIENCE					
		WITHIN MARKET				5,000/M ²	
		MOTOR PARKS				5,000/M ²	
		OTHER PLACES				5,000/M ²	
27.	22021009	SPORTS COMPLEX					
		MINOR ROAD				100/M ²	
28.	12020458	GSM MAST					
		APPLICATION				50,000/M ²	
		APPROVAL				500,000/M ²	

BORNO STATE URBAN PLANNING DEVELOPMENT BOARD							
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATE (₦)	LEGAL SOURCE	TITLE	PROPOSED RATE (₦)	
		ANNUAL RENEWAL					
		OPTIC FIBRE	500/M ²			250,000/M ²	
		SITE LOCATION PLAN	100,000/M ²			150,000/M ²	
29.	12020462	SUPERVISION	100,000/M ²			150,000/M ²	
		LAW BOARDS					
30.	12020462	UNIPOLE	50,000/M ²			100,000/M ²	
		GANTRIC	100,000/M ²			250,000/M ²	
31.		SUPER 48 SHEETS	20,000/M ²			50,000/M ²	
32.	12020462	COMMERCIAL M					
		DIRECT				15,000/M ²	
		CONVERSION				15,000/M ²	

ARTICLE XVI:

KANO MOTOR PARK AND MARKET AUTHORITY							
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATE (₦)	LEGAL SOURCES	PROPOSED RATE	REVENUE CODE	REMARKS
1	12020450	GATE/SHOP TICKET TRICYCLE NAPEP	20	150F PARK EDICT NO.	20		

2	1202045 0	TRICYCLE PICK UP	50		<u>50</u>		
3	1202045 0	TAXI EXIT	100		<u>100</u>		
4	1202045 0	BUSES EXIT	100		<u>100</u>		
5	1202045 0	PICK UP/VAN	100		<u>100</u>		
6	1202045 0	MINI TRUCK EXIT	300		<u>300</u>		
7	1202045 0	MINI TRUCK ENTRY	300		<u>300</u>		
8	1202045 0	TRUCK/TRAI LER ENTRY	1,000		<u>1,000</u>		
9	1202045 0	TRAILER EXIT	1,000		<u>1,000</u>		
1	1202045 0	LUXURIOUS BUSES EXIT	3,000		<u>3,000</u>		
1	1202045 0	LUXURIOUS BUSES ENTRY	1,000		<u>1,000</u>		

1	1202045 0	MINI SHOP	150		<u>150</u>		
1	1202045 0	STANDARD SHOP	200		<u>200</u>		
1	1202045 0	WAREHOUSE MINI	5,000		<u>5,000</u>		
1	1202045 0	WAR HOUSE STANDARD	6,000		<u>6,000</u>		
1	1202045 0	PROCESSING FEE	500		<u>500</u>		
1	1202045 0	DEVELOPME NT LEVY	500		<u>500</u>		

ARTICLE XVII:

OFFICE OF THE STATE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS							
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATE (₦)	LEGAL SOURCE	PROPOSED TITLE	PROPOSED RATE (₦)	
1.	12020444	AUDITORS REGISTRATION AND RENEWAL	15,000	BORNO STATE LAW NO. 39 OF 2014		<u>20,000</u>	

ARTICLE

XVIII:,

MONDAY MARKET COMPANY LIMITED							
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATE (₦)	LEGAL SOURCE	PROPOSED TITLE	PROPOSED RATE (₦)	
1.		STALLES/SHOP RATE					
		SLAP	500 MONTHLY			1,500/MONTH	
	12020804	SLAP SP	800 MONTHLY			2,400/MONTH	
		SEMI PERM	1,000			3,000/MONTH	
		TEMPORARY	400			1,200/MONTH	
		C1	600			1,800/MONTH	
		C2	700			2,100/MONTH	
		C3	1,000			3,000/MONTH	
		C15P	1,000			3,000/MONTH	
2.		GATE TAKINGS					
	12020450	TICKETS	20			50	
		OFF LOADINGS	1,000			3,000	
3.		OTHERS					
	12020449	BANKS	5,500,000			5,500,000	
		LAW BOARDS	1,400,000			1,400,000	
		TOILET	1,000,000			1,000,000	

ARTICLE XIX:

OFFICE OF THE STATE AUDITOR-GENERAL							
S/N	ECONOMIC CODE	REVENUE TITLE	CURRENT RATE (₦)	LEGAL SOURCE	PROPOSED TITLE	PROPOSED RATE (₦)	
1.	12020444	REGISTRATION OF AUDIT FIRMS	10,000	SECTION 3 (iii) of constitution of the federal republic of Nigeria 1999 as amended		20,000	
2.	12020444	RENEWAL OF ANNUAL REGISTRATION BY AUDIT FIRMS	5,000			10,000	

ARTICLE XX:

MINISTRY OF WATER RESOURCES

Water Tariff Table: proposed Review of rates

CODE	DESCRIPTION	CURRENT TARRIF (₦)	PROPOSED REVIEW BY COMMITTEE (₦)
	Metered supplies	30.00 per cubic meter	
M1	Domestic	35.00 per cubic meter	
M2	Commercial & Industrial	35.00 per cubic meter	

M3	Hospitals Federal Government	35.00 per cubic meter	
M4	Secondary School Federal Government	35.00 per cubic meter	
M5	Tertiary institution Federal Government	35.00 per cubic meter	
M6	Markets and stadia	35.00 per cubic meter	
UNMETERED SUPPLIES			
F1	Domestic connection within ground water supply area	300.00 per month	
F2	Domestic connection within surface water supply	300.00 per month	
F3	Premises with more than one flat	600.00 per month	
F4	Large compounds	600.00 per month	
F5	Public stand taps	2,000.00 per month	
F6	Emirs and chiefs compounds	5,000.00 per month	
F7	Offices with five rooms and below	2,000.00 per month	
F8	Offices with six to ten room	5,000.00 per month	
F9	Offices with more than ten rooms	20,000 per month	
F10	Federal and State Ministries	30,000.00 per month	
F11	Recreational centers (parks, clubs, theaters etc)	2,000.00 per month	
F12	Hotels with boarding facilities	2,500.00 per month	
F13	Hotels with single chalets	100.00 per chalet	
F14	Hotels with double chalets	200.00 per chalet	
F15	Standard restaurant	1,000 per month	
F16	Semi standard restaurant	500.00 per	

		month	
F17	Small roadside restaurant	300.00 per month	
F18	Mechanical workshop etc	500.00 per month	
F19	Laundry	1,000.00 per month	
F20	Bakery house	1,000.00 per month	
F21	Motor park	2,000.00 per month	
F22	Power house	20,000.00 per month	
F23	Power house sub-station	10,000.00 per month	
ARMY AND PARAMILITARY FORMATION			
F24	Senior/Rank and file	4,000.00 per month	
F25	Borehole royalty fees	450.00 per month	
F26	Medical health center	2,000 per month	
F27	Workshop and offices	5,000 per month	
F28	Brig. Maimalari Day Secondary School	5,000 per month	
F29	Residential house	5,000 per month	
C1	Houses with more than ten rooms a& above	4,000.00 per month	
C2	Multiple houses with reservoir	1,000.00 per month	
C3	Houses attached with shopping complex	1,000.00 per month	
F30	Primary school Government	500.00 per month	
E31	Secondary School State Government	2,000.00 per month	
F32	Tertiary institution State Government	2,000.00 per month	

F33	Day school private	1,000.00 per month	
F34	Boarding school private	1,000.00 per month	
F35	Hospital state government	2,000.00 per month	
F36	Hospital private 4-5 beds	1,000.00 per month	
F37	Hospitals private with six beds above 5 beds	2,000.00 per month	
F38	Prison toilets, Bath etc	1,000.00 per month	
F39	Public toilets, baths etc	1,000.00 per month	
F40	Manual block making industry	1,500.00 per month	
F41	Mechanized block making industry	3,000.00 per month	
F42	Car wash	2,000.00 per month	
F43	Construction site (institutions, companies etc)	25,000.00 per month	
F44	Construction sites f4 bedrooms flat & above	3,000.00 per month	
F45	Construction sites three rooms and below	2,500 per month	
F46	Construction sites renovation	1,500 per month	
F47	Cattle troughs	1,000 per month	
F48	Finance houses	3,000 per month	
F49	Petrol filling stations	1,000 per month	
F50	Hair dressing saloons	500 per month	
F51	Slaughter house	10,000 per month	
F52	Photographic houses	500 per month	
F53	Tannery manual	1,000 per month	

F54	Tannery mechanized	2,000 per month	
F55	Packaged water producers (pure water)		
	OTHER CHARGES		
K1	New connection/alteration fee	2,000 per month	
K2	Re-connection fee	1,000 per month	
K3	Re-connection fee commercial	2,000 per month	
K4	Annual borehole royalty fee	7,000 per month	
K5	Water tanker government	2,000 per month	
K6	Water tanker commercial	3,000 per month	

SCHEDULE 4

TAXES, LEVIES, FEES, CHARGES AND RATES COLLECTABLE BY LOCAL GOVERNMENTS

ARTICLE I:

HARMONISED LOCAL GOVERNMENT REVENUE

S/N	REVENUE	RECOMMENDED RATES (M)		
		URBAN WARD	SEMI-URBAN WARD	RURAL WARD
1.	SHOPS AND KIOSK RATES			
	LARGE (10SQM AND ABOVE)	20,000.00	-	10,000.00
	MEDIUM (6SQM-9.99SQM)	10,000.00	-	3,000.00
	SMALL (5.99SQM AND BELOW)	5,000.00	-	2,000.00
	CONTAINERIZES SHOP (BIG)	10,000.00	-	3,000.00
	CONTAINERIZED SHOP (SMALL)	5,000.00	-	2,000.00
	DISTRIBUTOR OUTLET	50,000.00	-	20,000.00
2.	WORKSHOP PERMITS AND SHOP/STORE FEES FOR ARTIST/ CARPENTERS, MECHANICS.	5,000.00	-	1,500.00
	BOOKSHOPS SELLING FEES	10,000.00	-	3,000.00
	WELDING MACHINE WORKSHOP FEES	50,000.00	-	5,000.00
	PANEL BEATERS WORKSHOP FEES	50,000.00	-	5,000.00
	CLOTH DYERS WORKSHOP FEES	5,000.00	-	2,000.00
	BREAD AND BAKERY SHOP FEES	5,000.00	-	2,000.00
	CORN MILL WORKSHOP FEES	10,000.00	-	3,000.00
	GOLD SMITH WORKSHOP FEES	3,000.00	-	2,000.00
	CARPENTRY WORKSHOP FEES	20,000.00	-	3,000.00
			-	
	PHOTOSTAT WORKSHOP FEES	10,000.00	-	2,000.00

	TYPING INSTITUTE WORKSHOP FEES	5,000.00	-	2,000.00
	CAKE SELLERS SHOP FEES	10,000.00	-	2,000.00
	TEA AND BREAD SELLER SHOP FEES	2,000.00	-	1,000.00
	WATCH REPAIRERS SHOPS FEES	2,000.00	-	1,000.00
	ROASTED MEAT SHOPS SELLERS FEES	10,000.00	-	3,000.00
	LEATHER WORK WORKSHOP FEES	5,000.00	-	1,000.00
	KEROSENE DEALERS SHOP FEES	30,000.00	-	3,000.00
	SEWING MACHINE/ TAILORING SHOP FEES	5,000.00	-	1,000.00
	RADIO/TV MECHANIC SHOP FEES	5,000.00	-	2,000.00
	PAINTING/SPRAYING AND SIGNS SHOP FEES	5,000.00	-	2,000.00
	MOBILE SELLERS SHOP FEES	20,000.00	-	2,000.00
	MOBILE PROMOTION SALES FEES	20,000.00	-	2,000.00
	CEMENT SHOP/DEALER FEES	10,000.00	-	2,000.00
	RAFFLE/CALENDAR/GAMES FEES	20,000.00	-	10,000.00
	BLACKSMITH WORKSHOP/HOUSE FEES	3,000.00	-	2,000.00
	PROCESSING FEES FOR CINEMA HOUSE	10,000.00	-	5,000.00
	PATIENT MEDICINE STORE FEES	20,000.00	-	3,000.00
	COMPUTER BUSINESS CENTER FEES	20,000.00	-	2,000.00
	COMPUTER SCHOOLS/INSTITUTE REGISTRATION FEES	10,000.00	-	2,000.00
	COMPUTER SALES STORE/ SHOP FEES	50,000.00	-	10,000.00
	SPARE PARTS SELLERS STORE FEES	5,000.00	-	5,000.00
	SPARE PARTS DEALERS STORES FEES	10,000.00	-	2,000.00
	CAR WASH BUSINESS CENTER FEES	10,000.00	-	2,000.00
	BATTERY CHARGING SHOP FEES	3,000.00	-	2,000.00
	BARBING SALOON SHOP FEES	5,000.00	-	2,000.00
	IRON AND RODE SELLERS/ STORES	50,000.00	-	2,000.00

		0		
	SPORTS EQUIPMENTS SHOP/STORE	5,000.00	-	2,000.00
	OFFICE EQUIPMENT SHOP/STORE	5,000.00	-	2,000.00
	VULCANIZER SHOP FEES	2,000.00	-	1,000.00
	WOMEN/MEN WEARS SELLERS/STORE FEES	5,000.00	-	1,000.00
	HAIR DRESSING SALOON SHOP FEES	5,000.00	-	1,000.00
	TRADE FEES	5,000.00	-	5,000.00
	BATHING HOUSE FEES	24,000.00	-	2,000.00
3	TENEMENT AND PROPERTY RATE COMMERCIAL			
	BANKS	200,000.00	-	100,000.00
	COMPANIES	250,000.00	-	150,000.00
	HOTELS LODGING	200,000.00	-	20,000.00
	PRIVATE HOSPITAL/CLINICS	200,000.00	-	20,000.00
	FILLING STATIONS	50,000.00	-	20,000.00
	PURE WATER HOUSES	10,000.00	-	5,000.00
	PRIVATE SCHOOLS	150,000.00	-	50,000.00
	MEDICAL LABORATORIES	50,000.00	-	5,000.00
	SHOPPING PLAZAS	200,000.00	-	20,000.00
	CURRIER HOUSE	100,000.00	-	1,000.00
	LPG GAS DEPOTS	50,000.00	-	2,000.00
	SUPER MARKET	200,000.00	-	5,000.00
	WARE HOUSE/PARKING STORES	100,000.00	-	20,000.00
	BUILDING MATERIALS	50,000.00	-	5,000.00

	PAINT DEPOTS	50,000.00	-	10,000.00
	TIMBER SELLERS	50,000.00	-	10,000.00
	GROUNDNUT OIL MILL	20,000.00	-	10,000.00
4	SLAUGHTER SLAB FEES		-	
	ABATTOIR LICENCE FEES	5,000.00	-	2,000.00
	COW, CAMEL SLAUGHTER PER HEAD FEES	500.00	-	500.00
	GOAT/SHEEP SLAUGHTER PER HEAD FEES	300.00	-	200.00
	DRIED MEAT/FISH LICENCE FEES	10,000.00	-	2,000.00
	FISH PERMIT LICENCE FEES	10,000.00	-	5,000.00
5	ENTERTAINMENT FEES		-	
	CINEMATOGRAPHY FEES	-	-	-
	NOISE CONTROL FEES	10,000.00	-	5,000.00
6	RADIO AND TV LICENCE FEES			
	RESIDENTIAL RADIO AND TV FEES	2000.00	-	5000.00
	VEHICLE RADIO FEES (WHERE THE VEHICLE IS REGISTERED)	1000.00	-	500.00
7	MARRIAGE REGISTRATION (ACT) FEES			
	MARRIAGE CERTIFICATES FEES	5,000.00	-	1,000.00
	DEATH REGISTRATION FEES	1,000.00	-	500.00
	DISPENSARY AND MATERNITY FEES	1,000.00	-	200.00
8	NAMING OF STREET REGISTRATION			
9	RIGHT OF OCCUPANCY IN LOCAL GOVT. AREA			
	APPROVAL OF BUILDING SITE PLAN FEES	100,000.00	-	5,000.00
	COMMISSION ON TRANSFER OF PLOT	20,000.00	-	5,000.00
10	MARKET ROADS AND LEVIES			
	COWS/CAMEL LOADING FEES	10,000.00	-	5,000.00
	SHEEP/GOAT LOADING FEES	5,000.00	-	3,000.00
	DISINFECTION OF PRODUCE FEES	2,500.00	-	2,000.00

	PETTY TRADER LICENCE FEE	2,000.00	-	1000.00
11	MOTOR PARK GATE FEES	1,000.00	-	500.00
	TRUCKS, LORRIES, TANKERS FEES	5,000.00	-	100.00
	BUSES, PICK-UP FEES PER ANNUM	3,000.00	-	2,000.00
	SEASONAL MARKET PER ANNUM (PER BAGS)	500.00	-	200.00
	MARKET HAWKERS DAILY/WEEKLY FEES	100.00	-	500.00
	PERMANENT STALL FEES	24,000.00	-	12,000.00
	TRICYCLES MACHINES FEES	500.00	-	3,000.00
12	DOMESTIC ANIMALS			
	CATTLE DEALER LICENSE	10,000.00	-	5,000.00
	PET LICENSE FEE	5,000.00	-	500.00
	ANIMAL HEALTH CERTIFICATE	5,000.00	-	500.00
13	BICYCLES/CANOES/CARTS		-	
	BICYCLES LICENSE FEES	1,000.00	-	500.00
	CANOES LICENSE FEES	5,000.00	-	1,000.00
	WHEEL BARROW/CARTS FEES	500.00	-	300.00
	GOAT/SHEEP FEES	200.00	-	100.00
14	CATTLE TAX			
	CATTLE/CAMEL TAX FEES	500.00	-	300.00
	OTHER LIVESTOCKS	5,000.00	-	200.00
15	SIGN BOARD ADVERT PERMIT FEES		-	
	MOBILE SALES PROMOTION	20,000.00	-	5,000.00
	DIRECTIONAL SIGN BOARD FEES	5,000.00	-	2,000.00
	ELECTRIC DESIGN ADVERT PER FACE FEES	2,000.00	-	1,000.00
	WALL PRINT ADVERTISEMENT PER SIDE FEES	5,000.00	-	5,000.00
	LAWBOARDS, UNIPOLES AND EYE CATCHERS	10,000.00	-	5,000.00
	MARKETS ROADS SHOW PERMITS	5,000.00	-	2,000.00
	DIGITALIZED BOARDS	50,000.00	-	10,000.00
	NATIONAL SIGNBOARD FEES	50,000.00	-	10,000.00
16	PUBLIC CONVENIENCE SEWAGE & REFUSE FEE DISPOSAL			

	DISLODGE MENT OF SEPTIC TANK	20,000.00	-	5,000.00
	SANITATION FEE (RESIDENTIAL)	500.00	-	1,000.00
	NIGHT SOIL DISPOSAL	2,000.00	-	500.00
	REGISTRATION OF SEPTIC TANK	20,000.00	-	5,000.00
	BATHING HOUSE	50,000.00	-	5,000.00
17	WRONG PARKING CHARGES			
	TOWING OF VEHICLES FEES	10,000.00	-	2,000.00
18	OTHER LEVIES AND FEES			
	CONTRACT REGISTRATION FEES	100,000.00	-	50,000.00
	CONTRACT TENDER FEES	100,000.00	-	50,000.00
	CONTRACT PROCESSING FEES	20,000.00	-	10,000.00
	SURFACE TANK AND KEROSENE FEES	10,000.00	-	5,000.00
	TIMBER SELLERS	20,000.00	-	5,000.00
	GROUNDNUTS OIL MILL	50,000.00	-	5,000.00
	PAINT DEPOT	100,000.00	-	10,000.00
	HUNTING PERMIT	5,000.00	-	1,000.00
	RENEWAL OF FISH LICENSE	5,000.00	-	3,000.00
	VETERINARY CLINIC FEES	50,000.00	-	2,000.00
	CHICKEN AND EGG DEALERS FEES	20,000.00	-	1,000.00
	LIVE STOCK DEALERS FEES/PERMIT	20,000.00	-	5,000.00
	IRRIGATION FEES	2,000.00	-	2,000.00
	CATTLE DEALER LICENSE	10,000.00	-	5,000.00
	GUM ARABIC DEALERS PERMIT FEES	10,000.00	-	2,000.00
	DANE GUN LICENSE FEES	5,000.00	-	2,000.00

	DOG LICENSE FEES (PET)	2,000.00	-	1,000.00
	HUNTING PERMIT FEES	5,000.00	-	2,000.00
	PRODUCE BUYING FEES	10,000.00	-	200.00
	ANIMAL HEALTH CERTIFICATE FEES	5,000.00	-	500.00
	BUTCHERS PERMIT FEES	50,000.00	-	2,000.00
	REGISTRATION OF MEAT VAN FEES	1,000.00	-	500.00
	SMOKED FISH LICENSES	10,000.00	-	3,000.00
	HOTEL FOOD PERMITS (FOR RESTAURANT, BAKERIES AND OTHER PLACES WHERE FOOD ARE SOLD)	25,000.00	-	5,000.00
	SALES OF IMPROVED SEEDS AND CHEMICALS FEES	5,000.00	-	2,000.00
	SALES OF JOURNALS AND PUBLICATIONS FEES	10,000.00	-	5,000.00
	ESTABLISHMENT OF RELIGIOUS CENTERS	5,000.00	-	2,000.00

BORNO STATE INTERNAL REVENUE SERVICE

FORM A

PRESUMPTIVE TAX REGISTRATION FORM

Made Pursuant to Section 6 of the Personal Income Tax (Amendment) Act, 2011

Instructions: All information should be filled in ink and capital letters; no abbreviation is allowed. Entries should not spill to neighboring block

- (1) Name of Taxpayer/Registered Name _____
- (2) Nationality _____
- (3) Residential Address _____
- (4) GSM Number _____
- (5) Business Type _____
- (6) Business Name _____
- (7) Registered Business Name _____
- (8) Commencement Date _____
- (9) Means of Identification _____
- (10) Business Registration No. _____
- (11) Taxpayer Identification No. (TIN) _____

Signature/Thumbprint

Date of Registration

BORNO STATE INTERNAL REVENUE SERVICE

FORM B

PRESUMPTIVE TAX RETURNS FORM

Made Pursuant to Section 6 of the Personal Income Tax (Amendment) Act, 2011

- (1) Name of Taxpayer/Registered Name _____
- (2) Nationality _____
- (3) Residential Address _____
- (4) GSM Number _____
- (5) Assessment Year _____
- (6) Presumptive Tax Payable _____
- (7) Presumptive Tax Paid _____
- (8) Taxpayer Identification Number (TIN) _____
- (9) Nature of Business _____

Signature/Thumbprint

Date

FORM C

Section 66

Written Authorization and Warrant to Enter Premises

O.....

Name of Taxpayer.....

Incorporation or Identification No.....

Place of business taxpayer.....

The Board of Internal Revenue in exercise of the powers vested in it by section 63 of the **Harmonization and Administration of Revenue in the State and Local Government Areas Law 2020** hereby authorizes you to enter the premises, office, place of management or residence of the above-named taxpayer, office of the agent, factory or representative of the taxpayer suspected by the Board of fraud, willful default, etc., in connection with the tax imposed under the aforesaid Act; and whose premises, office, place of management or residence of his principal officer, office of the agent, factor or representative is at and for the carrying out of your assignment, the said Board further authorizes that you with the aid (if necessary) of your assistants and calling to your assistance a police officer, which assistance the police officer is by law required to give, search and remove (if necessary) such records, books and documents of the named taxpayer wherever they may be found either in possession of any employee of the taxpayer or any other person on his behalf.

And for the purpose of your entry into the aforementioned premises you are hereby authorized if necessary, with such assistance as aforesaid, to break open any building or place in the daytime.

Signed for and on behalf of the Board of Internal Revenue of

State Tax Authority at.....this.....day of.....20.....

Signature.....

*Chairman/Director
Board of Internal Revenue*